File No 32 of 91.

1891
(L.R)

Memos. and Circulars to the
File L.R. 32 of 1891.

r. R. S. IX-5]

Previous references.

File No. 32 791

Serial Nos.

191
(L.R.)

Later references.

GENERAL AND REVENUE SECRETARIAT.

~~*Serial Nos.*~~ Memo & Enclosures

Part B for

SUBJECT.

Memo & Enclosures re Mi
File L.R. 32 of 1891.

W D 33—GPB—50,000—24-7-16

ನೋಟೀಸು.

ಹುಜೂರು ದಿವಾಣ್ ಕಛೇರಿಯಿಂದ.

ಸನ್ 1891 —92 ನೇ ಇಸವಿ ರೆವಿನ್ಯು ಆಪೀಲ್ ಮೊಕದ್ದಮೆ ನಂಬರು ...443.....

~~ಆಪೀಲ್ದಾರನಿಗೆ.~~

ಆಪೀಲ್‌ವಾದಿ.

ಸಿರಿಂಸ ಗ್ರಾಮದ ರೈತರು ತಮ್ಮ ಪಟ್ಟಿಲಲ್ಲಿರುವ
ಹುಲ್ಲಿನ ತೆರಿಗೆಯನ್ನು ಲೆಕ್ಕಾಚಾರದಲ್ಲಿ ಸೇರಿಸಿರುವುದನ್ನು
ತೆಗೆದು ಹಾಕುವ ಬಗ್ಗೆ ಅರ್ಜಿ

ಮೇಲಿಂಡ ಆಪೀಲ್‌ದಾರನಿಗೆ ~~ಪ್ರತಿವಾದಿಗೆ~~ ಪ್ರತಿವಾದಿಗಳಿಗೆ.

ಈ ಮೊಕದ್ದಮೆಯಲ್ಲಿ ನಿಮ್ಮ ಮೇಲೆ ಮಾಡಿರುವ ಆಪೀಲ್ ಅರ್ಜಿಯ ಮೇಲೆ ಈ ತಾರೀಖಿನಲ್ಲಿ ಸಿರಿಂಸ ಗ್ರಾಮದವರು
ಮೊಕ್ಕಾಮಿನಲ್ಲಿ ವಿಚಾರಣೆಮಾಡಲ್ಪಡುವುದಾಗಿ ನೋಟೀಸು ಕೊಟ್ಟಿರುತ್ತೆ ಸೆಟ್ಟ ~~ಆಪೀಲ್ದಾರನಿಗೆ ಪ್ರತಿವಾದಿಗೆ~~ ಮೇಲಿಂಡ ತಾರೀ
ಖಿನಲ್ಲಿ ಸಿರಿಂಸ ಗ್ರಾಮದವರು ಮೊಕ್ಕಾಮಿನಲ್ಲಿ ವಿಚಾರಣೆಮಾಡಲ್ಪಡುತ್ತೆಯೆಂದು ನೋಟೀಸು ಕೊಡಲಾಗಿದೆ
ಈ ಬದಲಾಗಿ ಅಕ್ಟೋಬರ್ ತಾರೀಖಿನಲ್ಲಿ ಸಿರಿಂಸ ಗ್ರಾಮದವರು ಮೊಕ್ಕಾಮಿನಲ್ಲಿ ಈ ಕಛೇರಿ ರೂಬರೂ ಹಾಜರಾಗತಕ್ಕದ್ದು.

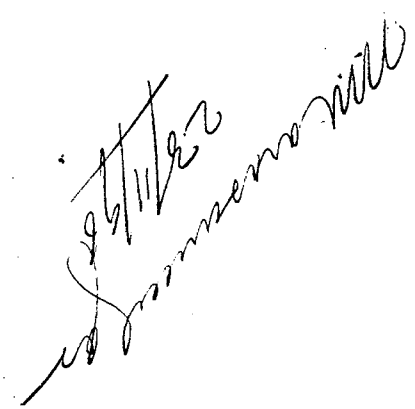
೬ ತಾರೀಖು ಸೆಪ್ ನೇ ಮಾಹೆ ನವೆಂಬರ್ ಸನ್ 1896 ನೇ ಇಸವಿ

ದರಜಿತಾಗ ಸಿರಿಂಸ ಗ್ರಾಮದವರು

By order,

Rama Rao

~~The Revenue~~ Secretary.



Address

M. Srinivasaraghavachar
Chimanayanapally
Near Kuppam
North Arcot District

ಕಾಲಕಾಲಕ್ಕೆ ಸಲ್ಲಿಸಿ ಸಂಸ್ಥೆಯ ಅಭಿವೃದ್ಧಿಗೆ ಸಹಕರಿಸಬೇಕೆಂದು ಕೋರಿದರು.

ಸಂಸ್ಥೆಯ ಕಾರ್ಯದರ್ಶಿಗಳಾದ ಶ್ರೀ ಎಂ. ಎಸ್. ಪಾಟೀಲ ಅವರು ಸಂಸ್ಥೆಯ ಕಾರ್ಯಚಟುವಟಿಕೆಗಳ ಬಗ್ಗೆ ಮಾಹಿತಿ ನೀಡಿದರು. ಸಂಸ್ಥೆಯ ಖಜಾಂಚಿಗಳಾದ ಶ್ರೀ ಎಸ್. ಆರ್. ಕುಲಕರ್ಣಿ ಅವರು ಲೆಕ್ಕಪತ್ರಗಳನ್ನು ಮಂಡಿಸಿದರು. ಸಭೆಯಲ್ಲಿ ಸಂಸ್ಥೆಯ ಸದಸ್ಯರು ಮತ್ತು ಹಿತೈಷಿಗಳು ಉಪಸ್ಥಿತರಿದ್ದರು.

ಸಭೆಯ ಕೊನೆಯಲ್ಲಿ ಶ್ರೀ ಎಂ. ಎಸ್. ಪಾಟೀಲ ಅವರು ವಂದನಾರ್ಪಣೆ ಸಲ್ಲಿಸಿದರು.

	87-88	88-89	1889-90
	Jarana-	Parlam.	Vyaya
Highest bid	360-7-3	462-5-2	441-3-3
Deposit ~~made~~ made	84-12-4	172-8-9	148-2-6
Deposit Refunded	84-12-4	289-12-5	293-9

	Jarana	Parlam	Vyaya	Nirnajit	Saranjam	Vishe
Total amt of tenders including cents.						
Deduct tenders rejected or withdrawn.						
Deposits forfeited.						
Amount brought in Jarana bond under tenders.	1742-8-5	608-12-4	1388-12-2	2152-14-4	3780-6-5	4363-1-2
Amt left over account.						

1742-8-5
608-12-4
1388-12-2
2152-14-4
3780-6-5
4363-7-2

14236-12-10

Jarauta
Arnao 1728—4-b
Celedonio 1728-4-b
Pernery 1403-6-a
Valcan 324-14-b
Deduct 30
294-14-b

Cent for check the HD Gumasta
has not been responsible is
Rs 747-15-5

A Tarana 138-14-9 A
294-14-6 1
B Parbhani 289-12-5 433-13-3
22-13-11 3 12-10-4
C Vijaya 1-7-10 1-7-10
Total 747-15-5 747-15-5

The Dy Cent Engineer when certain loans for 2 Dharkhans among Rs 163-5-9 were received were Manual ones or not —

2 294-14-6
22-13-11
1-7-10
319-4-3

The Dy Cent ordered that deposits made for Dharkhans amounting Rs Rs 163-5-9 to be refunded, after ascertaining that the loans had not been worked — The amildar called upon the HD Gumasta to write & asked for information as to whether the loans had been worked or not. The HD Gumasta did not write to the Amildar but check out the amount from the cash — Rs 163-5-9

Dy Cent urged whether eighteen loans were manual ones or not no report was sent — but the amount check off. 62-15-3 A

Rs were deducted — but omitted without authority — deposits refunded 65-14 A

292-3-4

Pour mon bref ou de
Solution en la Dl Affaire
Ley ou erreur. Le Greffier
Les est prouvé ou la
erreur — Les omolles pour
la cause ——————

292 — 3 — a

10 — 1 — b A
1

302 - 4 - b

a Loan was done therefore
for 5000, but it was given
for 3 which ordered ——
the difference ——

Tirumani (1884-85)	2102-15-3	" " "	51-12-9	51-12-9	2057-2-6	" " "	" " "	" " "	2057-2-6	1742-8-"	308-10-6	163-5-9	62-15-3	80-3-6	2-2-

No 51-12-9. The tender of Dallapikanavara Noorue, para-
whom the 3 pans he applied for were at the first instance
sanctioned is pending disposal as the report called for
in Dy Comm'r's order No 10 dated 22-3-85 on the complaint
of Somayanda & others, occupants of lands in which these
pans are said to be situated, has not yet been
submitted by the Taluk Cutcherry

No 163-5-9 & 13. The report called for as regards certain
salt pans not having been submitted by the Taluk in due
time, the Dy Comm'r's order No 1873-3-6-85 was to the effect that
licences for the years to which the tenders applied should
not be granted on the plea on the part of the Talukdar
that after ascertaining upon due enquiry that the tenderers
did not manufacture salt during the years in the
pans they applied for, the rents be recovered from tenderers
no deposits might be refunded to them - It is
alleged that under the authority of this order that
Amee Appa Reg. No 163-5-9 were left only of the account
& some paid back in cash to depositors and the
balance appropriated in satisfaction of sums due
to Govt by depositors on account of other salt pans.
Accurate explanation & explanation in regard
to the confusion of accounts in this matter is given
in detail in Statement No I. The salt manufacturing
season had expired when the aforesaid order was received,
and without ascertaining, as directed by the Dy Comm'r,

that fact was or was not ascertained by the Tenderers
the tender amounts were omitted from the accounts
and the deposit amounts paid back to tenderers -
The persons to whom the deposit amounts are stated to
have been returned do not seem to have been identified
in the Salt Office -

R. 62-15-3. Cr: 14. Though the orders contained in order
No. 67 applied only to the salt pans mentioned in the Survey
on which that order was passed, it was irregularly applied
to other pans about which reports had been called previously
& the sum of R. 62-15-3 was left out of the accounts
and paid back to the depositors - These latter pans
should have been sanctioned & the amount due credited
to Govt had the reports called for been submitted in
time - The amount seems to have been paid back to
the tenderers without duly ascertaining whether they
did prepare salt in the pans applied for & there
does not appear to be any explanation regarding
this irregularity is given in detail in statement I

Rs. 0-3-6. The amount due on the two pans (unpaid local
cess) of the Uvedanahalli village which the persons
ordered in the tender register on the 25th August 1915
given to Kolar Tahsildar is Rs 1-3-12 [illegible]
Raghavachary's explanation regarding the
deposit amount in this case was that the applicants
ground that the occupants of the pans on which these
pans stood took objection to their being granted to others
as given in statement I.

The amount in the case of the Ghatta in favor of Shaikh Vinapeah of a sale for Rs 6-6- The amount for another land in the same village sanctioned to Shaikh Vinapeah amounts to Rs 3-11-6- No orders seem to have been passed against these pass in the Tender Register through an oversight in the District office. There was no hitch about the grant of these pass and the total amount due for them has been remitted from the Tahsildar's accounts and the deposit amounts refunded to depositors. The only explanation which Tahsildar can offer with regard to the omission is that these were no orders passed with reference to them in the Tender Register. Why in the case of any doubt he did not no reference was made to the Dy Commrs office & orders obtained is not either properly explained.

Vinapeah Vinapeah failing to appear before the Talsil office and to pay up the deposit amount due for the 4 pass in the Cocanada Agraharam village which he applied for at Rs 12 a month pass, the Tahsildar authorities sanctioned the said pass to Kolar Vinapeah though his offer was less than the former & recommended that the loss of 4 Rs thus sustained by Govt might be ordered to be recovered by the former applicant. As the original Tender Register is missing, it cannot be stated what orders

had been passed in the Audit Office - But in the Audit
Register there is the following entry:- "Marickville-
Redowda who applied for the Loans, not having appeared
they having been sanctioned to the
the Next Auditor Inspector, the allowance [illegible]
be recovered from this Man." It can be gathered
from this that Loans were sanctioned and that the
amount including total Cost of £5 7- was handed
omitted from the accounts.

From this explanation for
the omission that no further reports had been
called for into effect to these Loans they could not
be construed to have been sanctioned as given in
Statement No I. Liabilities not paid by Virginia
as his deposit, as these Loans has been alleged
for other payments due by him for other Loans.

No 2-2-" For a salt pan in the Moreton Bay
village, there were two applicants, Mooreton Ma
and Kunia Calanipa, finds and Greenhead
Redlands under a Lease this was to the Mooreton Ma
agreed to pay £5 the pan might be given to him
with the Lease that the record might be
submitted reporting the action taken by the
Board in the matter - No record of Enquiry in
the matter has been produced
nor does it appear that the report called for has
been submitted - In the Interim the Loan is
shown to have been granted to Tom Ma Comyn

Rs 3-3-4 inclusive of local cess. The explanation for the omission of Rs 2-2-4 from the accounts is given in Statement I.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Sarthiva	1375-9-6	617-" -9	" - " - "	617-" -9	628-8-3	" - " - "	" - " - "	" - " - "	628-8-3	628-12-4	289-12-5	" - " - "	" - " - "	" - " - "	289-12-5

Rs 289-12-5 In support of his statement that the amount was omitted to be accounted for in accordance with the Board's orders when the receipt of complaints from applicants for seed loans that were the result of the scarcity, reference has been made to the Register of Seed Loans, but the said Register for the year in question has been produced. It is stated that the date of such orders was March or April 1886. The statement made in the order of reference was based at the time of Captain Anderson's report submitted in 1887 to the effect that all the objects have been fulfilled and the accounts closed. In explanation of the foregoing it is stated that all loans which were not recovered in full were written off as irrecoverable. No explanation with respect to this discrepancy is given in Statement I which is called for.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Iringa	2507-4-5	277-5-"	" - " - "	277-5-"	1845-5-5	148-2-6	295-" -9	441-3-3	1338-12-2	1338-12-2	" - " - "	" - " - "	" - " - "	" - " - "	" - " - "

Year

The total amount of tenders including
of cess.

Amount of account of 20% deposit not paid by tenderer.

Amount relating to land for which are pending Dispute C.

Total of Cols 3 & 4.

Deduct from Column (2) the amount of Column (5)

Balance (2) minus (5)

Amount of deposits forfeited

Balance after deducting deposits forfeited

Total C.

Deduct from Column (6) the amounts credited to Local Funds by communication on the Accounts of the Auditor on the ground that tenderers had failed to pay the balance

Balance (6) minus (7).

Amount out of (10) included in the foregoing in the Estimated accounts.

Balance (10) minus (11) Effluent of accounts.

Amount allocated to the Estimated Accounts of the Commissioners Nos 1 to 3 of 1880 in which the Estimated Accounts were prepared but omitted in the Accounts for the Current year. The Estimated Accounts were prepared but omitted in the Accounts for the Current year.

Amount due for Purchased Land after deducting the Amount already Credited on the Account

Deduct from Column (12) the Amount of Column (13)

the Census of showing the Final Accounts of Tenders received for Purchase of Land (1884-85) Purchase (1885-90), the Accounts to which the Auditor has objected from such Accounts for

In his no. 717, dated 20th August 87 the Auditor General recommended that the amounts paid by the tenderers mentioned in as a deposit for having the balance due by them, Shrapnel no. 672 of 19-9-87 was forfeited from the Post Office approving of the recommendation and directing that none of such tenders should be allowed to purchase such lands. Rs. 29-3-9 shown in Col. 5 of the account and Rs. 148-2-6 shown in Col. 7 which should have been credited to Govt. have inadvertently been left out of the Jamabandi accounts. Examiner suggested that till he left the Pola Taluk the aforesaid amount of Rs 148-2-6 was in deposit by the aforesaid ryots had not been received and that he cannot account for transactions which took place subsequent to transfer from the Taluk - The Season for preparing Kalpe had expired even when the report no 717 above alluded to was submitted. It was the duty of the Taluk Authorities to have every thing settled before the close of the season. No steps seem to have been taken either before submitting the report after receipt of same in reply thereto to ascertain whether the tenderers, replaced each in the plots they had applied for - The suggestion to take them in the Jamabandi accounts under the circumstances does not seem satisfactory, explained. Many of the tenderers for these lands during considerable interval of the deposit amounts had been received and it is unlikely that such tenderers should not have omitted to prepare Kalpe in those plots: If Kalpe was prepared, and it is most likely that they

Aid, Govt has sanctioned a sum of Rs 293-0-0 through the Collector of the Taluk Authorities. Even the sum of Rs 14-3-2-6 which according to my counts ought to have been credited to Samaja Mandir has also been omitted from the Jamabandi accounts and credited to make good the balances of previous years. I am unable to explain the discrepancy between the annual accounts of the year Vyaya ought to have settled Govt. Kisti about the sum of Rs 664-3-3. Now left out of accounts. It is stated to be the sum of Rs 43-2-6 on the Jamabandi accounts of the year. It is said that recession was afforded to the lands being transferred from one head to another. Explanation is given in Statement No I.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Expenditure of Vyaya	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Receipts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

+ My Comments vide.

+ (Transfer of the above amount to previous years in turn the sum for reduction of the demand by that sum for Samajika are Crain irregular. The Jamabandi receipts is dead & the amount is included in the sum of Rs 300 & odd noted the reasons. In Statement No I)

The original list of tenders for the year 1887-88 (Sawajiru) submitted by the Talik for sanction is not forthcoming - The following remarks appear in the Register of the above list of tenders 2nd - That on receipt of an application for 5 years in the Chittaballi village a supplemental list was prepared and submitted to the Dist Office, report No 142 dated 29th July 1887 and that was No 203 dated 2nd March 1888 was received to the effect that was passed in the list should be given effect to - As these papers are not forthcoming there is no means of finding out for certain that were discharged in the case - Rajadi or Cash accounts (Treasury) show Rs 87-7-6 being the amount of the tender inclusive of local cess for the 3 out of the 5 years, referred to was received in instalments in March and June 1888 and credited to Govt - This amount has not only been brought on the Jamabandi accounts for Sawajiru, but it has also been transferred to Demand for previous years outstandings. Nothing appears to have been received on account of the 2 years of the lease and the sum of Rs 15-1-11 is included in the sum of Rs 170-15-6 in Column 5 -

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Jamadiani.	4201-4-5.	307-10-3	"	307-10-3	3893-10-2	"	"	"	3893-10-2	3780-6-5	113-3-9	"	"	113-3-9	"

Nagadi accounts show that for this year a sum of Rs 3893-10-2 was collected from Applicants for salt pans - Instead of showing the amount in full in the Jamabandi accounts only a sum of Rs 3780-6-5 was shown and the balance of Rs 113-3-9 (which was in deposit) was left out of the accounts & would seem to have been refunded to parties noted below on receipts taken in acknowledgement of sums received; viz.

(1) The sum of Rs 48-15-3 is shown to have been refunded to one Hunderpa Venkappa on 8th Aug 89 - This came in individual and gave a statement before the Dy Comm on 6th July 91 that he did not receive the aforesaid amount of Rs 48-15-3 & it appears that at this time Ramappa son of the Jamadi Subbarao (Rs 48-15-3 in deposit)

(2) The sum of Rs 5 / is shown to have been refunded to Gurappa Ramappa Jamadi on 7th Aug 89 - This man has made a statement before the Dy Comm on 6 in the 91 that he did not receive the amount nor was he entitled to receive it as he had not tendered for any, (Ramappa Subbarao Jamadi since deceased)

for the year Sawadhan - (Do)

(3) The sum of Rs 13-4-6 is shown to have been paid back to Jinnappa Ramappa on 7th Aug 89 - This man has made a statement before the Dy Comm on 10th July 91 that he did not receive the amount that he never applied for any salt pans (Subbarao Ramappa Jamadi since deceased & Subbarao Jinnappa)

Those who have improperly paid back the amount laid in deposit as shown above and proved loss to Govt shd be

made to make the same good.

By Commissioner

The amount Rs 113-3-9 held in deposit on account of undelivered portion of wet, was credited to the three individuals named though no money was due to them as admitted by themselves and yet the payment was made under the orders of the Assistant Superintendent Salt Revenue - This amount should have been credited to Govt and included in the demand for Sambhar - Thereafter Sookha Ram's explanation is untenable and the amount should be recovered from him - By this transaction he has proved himself unfit to hold the responsible position of Salt Superintendent - He should accordingly be called upon to retire from Service - Nazir Ramanath's conduct does not require further notice as he has been dismissed from service after an unsuccessful prosecution in a Criminal Court.

25/4 -

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Virodhi.	5930-1-3	4022-2-0.	"	"	4607-15-3.	"	"	"	4607-15-3	4363-1-2	244-14-1	"	"	"	244-14-1	"

The amount, part of which has not been accounted for and the balance to be collected from parties to whom Ramappa, Hd Gunasta, has acted in the Sunder Kerade that notices of demand have been served, is included in column (5) viz Rs 4022-2-0. Which of these Rs prepared last in the absence of the Peishcar which not thereof, is a fact which has yet to be ascertained.

The Sum of Rs 5-9-3 seems to have however been collected on 4th January 97 (Vide as report) from one Lingaiah Sunkeram on account of a pan in Madhavapurjna Halli village which he had applied for.

It appears from the note in the Sunder Kerade in the Hd Gunasta Ramappa's hand that the total amount collected for the year was Rs 45-8-4-3, that out of the Sum of Rs 37-3-0 ~~collected~~ duly Shivappa of Harchanahalli account of a pan in Kamandahalli Rs 7-8-0 had been received & that the balance Rs 29-11-0 was collected from him. Such being the state of accounts, Hd Gunasta Ramappa instead of showing Rs 4607-15-3 as the demand for the year in the Jamabandi account

Amt collected 45-8-4-3
do to be collected 29-11-0

has been only Rs 4363-1-2 and left out Rs 244-4-7
out of the sum of Rs 4578-4-3 which appears to
have been collected, only Rs 4054-1-5 have been
credited to Treasury and the balance, Rs 524-2-10
not being remitted to the Treasury must be
taken to have been misappropriated. Out of
this misappropriated sum, Rs 210-5-9 was received
from Ramappa and credited to Govt on the 20th
and Rs 99-14- from Virappa the remainder
credited to Govt on 4th Jany 92 leaving a balance of
Rs 114-1-1 yet to be made good by Ramappa. The
Surgeon's
authorizes and requires payment of Rs 63-12- stated
to have been made to Hindupur Nanjappa on 27th March
1890 out of the amounts remitted to the Treasury,
the result of the comparison of the entry
of it in the Sheristadar's Register and the receipt
and the examination of the payee Hindupur
Nanjappa on 6th Aug 91 is that he has
made a statement that the sum was not
paid to him and decides there is no ground for
such payment being made to him. It can therefore
be safely inferred that this sum of Rs 63-12-
is included in the sum of Rs 114-1-1. The balance
balance of Rs 20-1- has to be collected from the chief
- Hallu Bhimappa -

Dy Comrs Orders

The sum of Rs 24-1-1 outstanding against Ramappa should be recovered from him. The sum of Rs 114-1-1 to be written off as Ramappa has been convicted & sentenced to imprisonment - decided accordingly. In case there be found in the disposal of estate by the Sainkantirao the fact of a subordinate being allowed to have his own way without any interference has given room to misappropriation and confusion of accounts

The principal charges against Hd Gumasta Ramappa are the following —

1 The omission from the Demand the sum of Rs 244-14-1

2. Misappropriation of the sum of Rs 24-2-0 out of the Amount collected

3. Keeping of account received under false head, to make good the sum of Rs 208-15-7 which was shown in excess as demand & outstanding - the Omission to show any outstanding under Cultivation.

The sum misappropriated by Ramappa as per the audit enquiry in the Jamabandi accounts - Rs 233-5-7.

Do — by omitting to show in the said accounts Rs 215-3-1

Total Rs 524-2-0

out of this amt Rs 410-1-9 has been received & credited to Govt as shown above and the balance still ~~due~~ be received from them is Rs 114-1-1.

Dy Commissioner

In future should any such confusion or irregularity is brought to light, I shall hold the accounts Clerk strictly responsible.

25/4 -

P.T.O.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Local from Carnarvon to Wiluna.	12260-10-11	1529-11-8	〃 — 〃 — 〃	1530-11-8	10739-5-3	〃 — 〃 — 〃	〃 — 〃 — 〃	〃 — 〃 — 〃	10739-5-3	10296-5-11	443-9-4	〃 — 〃 — 〃	〃 — 〃 — 〃	443-9-4	〃 — 〃 — 〃

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Local for this year.	179 56-8-1	2165-1-5	5-12-9	2465-14-2	1557-2-11	468-2-6	203-3-3	741-3-3	1538-6-8	4036-6-5	6012-3-3	163-5-6	622-15-4	523-12-10	271-14-5

It does not appear that the fact whether such endorsement was prepared by the Endorser in the form to which the regulations Rs 2415 relates, was ascertained; nor were any steps taken to recall the form in case there was endorsed thereon failure to pay of the prescribed deposits and recover the difference from them - These omissions have, I understand, since been rectified.

3/6/93

D

Statement of Accounts
Received from
Industrials in the Market
Taken from January (84-85)
to March (84-85) the Accounts
thereto brought on the January
Accts & the Accounts omitted
from such accounts

Abstract of Tolls & Income etc

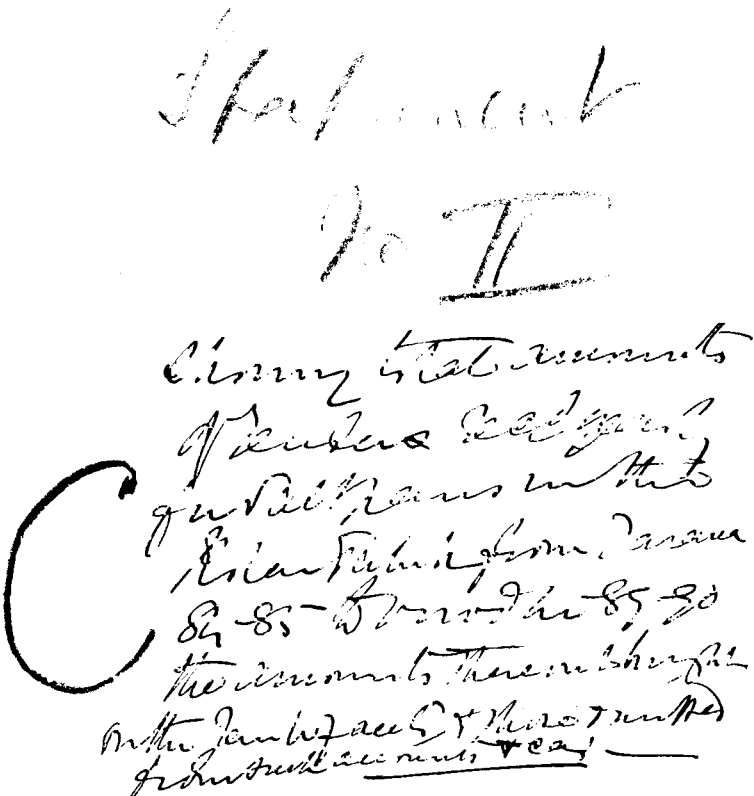
Actual collection as per Annual accounts and the

beginning with Tarana and ending with Nadi

On account of the Year —	Demand				Collection during Tarana				Collection during Parthiva				Collection during Vijaya				Collection during Sarvajith				Coll d
Tarana	1723	4	6	A	743	3	6		792	4	3		126	2	9		x 61	10	"		
				J	743	3	6		552	6	9		107	1	9		"	"	"		
Difference + or −					"	"	"		− 240	4	6		− 18	7	"		− 61	10	"		−
Parthiva	546	3	3	A	"	"	"		261	10	3		135	8	4		x 53	6	6		
				J	"	"	"		501	14	9		121	6	7		"	"	"		
Difference + or −					"	"	"		+ 240	4	6		− 14	1	9		− 53	6	6		−
Vijaya	1391	14	7	A	"	"	"		"	"	"		1208	"	9		178	6	4		
				J	"	"	"		"	"	"		1210	9	6		179	13	3		
Difference + or −					"	"	"		"	"	"		+ 2	8	9		+ (y) 1	6	11		−
Sarvajith	2152	14	4	A	"	"	"		"	"	"		"	"	"		163	8	4		19
				J	"	"	"		"	"	"		"	"	"		"	"	"		20
Difference + or −					"	"	"		"	"	"		"	"	"		− 163	8	4		+ 2
Sarvadhari	3780	6	6	A	"	"	"		"	"	"		"	"	"		"	"	"		"
				J	"	"	"		"	"	"		"	"	"		"	"	"		"
Difference + or −					"	"	"		"	"	"		"	"	"		"	"	"		
Virodhi	4363	1	2	A	"	"	"		"	"	"		"	"	"		"	"	"		
				J	"	"	"		"	"	"		"	"	"		"	"	"		
Difference + or −					"	"	"		"	"	"		"	"	"		"	"	"		

Total amount shown in the annual accounts to have been collected but

3/6/93



ನೋಟೀಸ್.

ಹುಜೂರ್ ದಿವಾಣ ಕಛೇರಿಯಿಂದ.

189 2-93. ನೇ ಇಸವಿ ರೆವಿನ್ಯೂ ~~ಜಾಬ್ತಾ~~ ನಂಬರು ... ತಲ್ಲಾ

~~ಜಿಲ್ಲೆಯ ಹೆಸರು~~ ~~ತಾಲ್ಲೂಕು ಹೆಸರು~~

ವಿಷಯ.

ಮೇಲೆ ಕಂಡ ~~ಜಿಲ್ಲೆಯ~~ ತಾಲ್ಲೂಕಿನ ಅಧಿಕಾರಿಗೆ

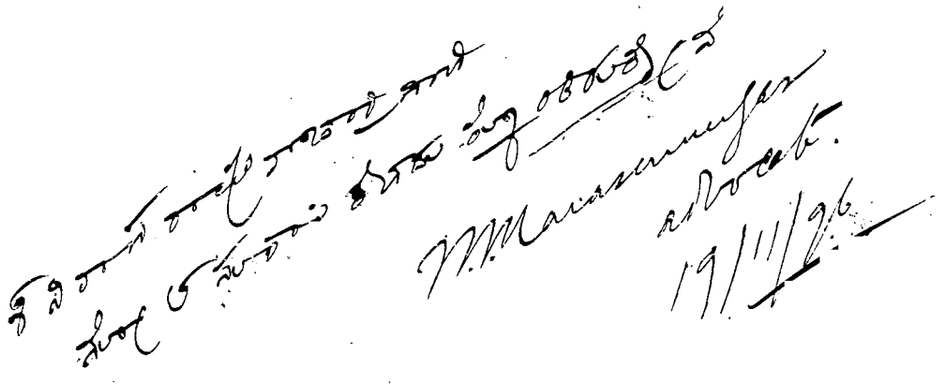
ಸದರಿ ಕೈದಿಯನ್ನು ಶಿಕ್ಷೆಯಿಂದ ಬಿಡುಗಡೆ ಮಾಡಿದ ಬಗ್ಗೆ ಮೇಲಿನ ಹುಜೂರಿನ ಪತ್ರದ ಪ್ರಕಾರ ಈ ಕಛೇರಿಯ ನೋಟೀಸ್ ನಂಬರು 189 2 ನೇ ಇಸವಿ ಫೆಬ್ರವರಿ ತಾರೀಖು 6 ನೇ ತಾರೀಖಿನ ಜಾಬ್ತಾ ಆಜ್ಞೆಯನ್ನು, 189 6 ನೇ ಇಸವಿ ಫೆಬ್ರವರಿ ತಾರೀಖು 26 ನೇ ತಾರೀಖಿನ ದಿವಸ ಶ್ರೀಮತ್ ಕಿಂಗ್ ಎಂಪರರ್ ಆಫ್ ಇಂಡಿಯಾ ಇವರ ಪಟ್ಟಾಭಿಷೇಕ ಸಮಾರಂಭವಾದ್ದರಿಂದ, ಆ ದಿವಸ ಪೂರ್ವಾಹ್ಣ // ಘಂಟೆಗೆ ಸದರಿ ಈ ಕಾಗದಕ್ಕೆ ಹಾಜರಾಗ ಬೇಕು.

ಬೆಂಗಳೂರು, 1 ನೇ ಮಾರ್ಚ ತಾರೀಖು — 189 6

ನೇ ಇಸವಿ, ಜೊತ್ತಾಗಿ ಸಹಿ ಮಾಡಿದೆ —

By Order,

For Revenue Secretary.



Files regarding the
[illegible] the Salt Lan
Licence Fees in the Klondike

Papers with from Inspector

1 Statements of Lan areso
ne[illegible] Sub Insp the
[illegible] Conn Kelan

2 Screenings Inspector Mong
Lan areso Statements
presented [illegible] them at the
Dawson office

3 Lan areso Calendar
dated [illegible] the [illegible]
[illegible] Instructions [illegible] 16
September
October 1895 Authori
the Inspector [illegible]
in the Dale

4 Forest & papers
refd to in the [illegible]
Letter [illegible] 10/9/95 [illegible]

It does not appear that
the order recorded on
Screenings reg Inspector [illegible]
petition of 6/8/92 (no 103
was [illegible]

[illegible] 16/11/96 — draft about
[illegible]

Submitted on the 21/5
order dated
16/11/91
Submitted
A conflict containing
the records connected
with the case is
herewith sent.
KCer
16/11

1892-93 సంవత్సరం ఆదాయం 403.

ఆదాయం చాలా.

శివాలయంలో దీపారాధనకై కేటాయించిన

భూమి నాదాబంధు గారిది.

ఈ శివాలయం ఎవరు ఎప్పుడు కట్టించారో తెలియదు
కాని ఈ దేవాలయం ఉన్నట్లు మాత్రం శాసనం చేస్తున్నది.
ఈ శివాలయం వద్ద 12 అడుగుల ఎత్తు గల రాతి స్తంభం
ఒకటి ఉన్నది.

5. 12. 96.

* Para 6 A.	163-5-9
" 9	62-15-3
" 10(c)	65-14-"
" 11(D)	10-1-6
" 12	4-4-"
" 13	2-2-".
	308-10-6

and the balances amounts recovered in full should be brought on the January accounts, that no bailiffs who had not paid the amount should be allowed to prepare calls in the years that in future there details showing the situation &c of the years should be given in the sale notice and that the past years balance should be first recovered. The amounts

sense of Rs 289-2-5 has to be recovered from Sreenivasaraghavachar.

was not made in the amounts for the lands auctioned had been c

No	Kolli	Village	Name of tenderer	Amount including local cess. Rs	as	p
1	Vemagal	Thalaghatta	Madderi Nooneyonda	3	3	"
2	Do	Malandakere	adike Nanjundappa	6	6	"
3	Do	Do - Grama	Mannaje	21	4	"
4	Do	Kodagatturu	Thambiah Narsappa	10	1	6
5	Do	Byrandahalli	Do	6	10	3
6	Do	Do	Kolar Virupiah	53	2	"
7	Do	Maliappanahalli	Ashwathanarayana	4	12	6
8	Do	Madivala	Do	6	9	3
9	Dalasamudra	Ranganadi	Thambiah Annajiah	11	2	6
10	Do	Do	Chinnapparada Venkata-ramana	5	"	9
11	Do.	Nukkanahalli	Kolar Virupiah	10	4	"
12	Do	Jannaghatta	Do	25	8	"
			Total	150	9	

belief that the
ich had been
ted in full

from bankers for sums which had not been included in the list, the amounts have been brought on the Jamabandi accounts. No orders were passed that ships should be taken to receive deposit amounts from those who failed to tender them.

On receipt of a complaint that licenses were not granted to them the then Honourable Sardar for the previous papers and examined them and ordered that the deposit

The then Dy commr stated in the Tender Register that he would pass final orders in the case of the pans tendered for by the persons named in the above list on receipt of a report after enquiry as to whether or not they were manúl pans. The enquiry instituted into the matter in the Taluk showed that the pans referred to above were manual ones, but the report called for in respect thereof having been unnecessarily delayed and submitted after the close of the year, the aforesaid order to 187 purporting to be a receipt obtained from the latter. This is apparently a forged document. It must be presumed that Srinivasa Raghava has concealed the above mentioned registers apprehending that their production would go against him. He was warned one and half months ago in person that he should produce the Registers or in default make good the aforesaid sum of Rs. 289-12-5 but he has not as yet done so. Evidently this amount has been collected by him and misapplied to make good the sums embezzled by him out of the Tarana collections the Jamabandi of Parthiva being reduced by a corresponding amount. The above

The orders passed by the in the Tender Register ca report to are all dated 29 th 1885 (the same having been Idam in the Taluk offi ipened to the Heads of Ven Dolsamur Hobli are dat Venugopal Reddi's report was received in the Talu on 11-3-85 - and Amil North's report to the D submitting informati the pans of the Venug dated 20-3-85 is no

April 1886.

At the foot no 987 Commrs order da any 1886 sanction pan tender list s by the Amildar for Parthiva the Am -mundi in all the reg[illegible] ported on the 1887 that all the -tioned by the abo have been entered -bundi accounts the whole file i in the Distt Off -port is in the Head -hand. (The forgu

from the tenderers) From
this it will be clear that
only such sums were sanc-
tioned in respect of which
the deposit amounts had
been paid by the tenderers
at the beginning of the
year The Dy Commr's order
states that the M. Gumasta
is guilty of the suspicion
This is not fair. after
receipt of the order sanc-
tioning certain sums,
amounts due by the tenderers
of those sums were recovered
in full as also deposits

paus have been brought to book. This reply is in the handwriting of the said Sreenivasaraghavaßar and has been signed by the then Amildar Mir Nizamuddin alias Khan. If the alleged orders had really been passed by the Dy Commr in the License Register in the month of March or April 1886, there was no reason for the head Gumasta to write in January 1887 that all the paus had been brought to Jamabundi account. From this it is clear that his defence is utterly untrustworthy. Sreenivasaraghavaßar says that the expiring registers of Licenses and tenders were handed over by him to Subbanna, deceased Head Gumasta of the Taluk, and has produced a chit put in which it was observed that no licenses could be granted for the year that had passed away and directed that the deposits received for the paus might be returned to the respective tenderers after ascertaining that they had not worked the paus. At foot of the said Hukkum is to be found an order recorded by the then Acting Amildar directing the Head Gumasta to issue Sakeds to the Shekdars requiring them to report after inspection ——— whether or not the paus had been worked. The Head Gumasta failed

cannot now be given. Taluk tender register for the year Parthiva in which Dy Commr has passed is not forthcoming. Gumasta handed over books to his successor since deceased - Whether of them he cannot be he has got the receipt the said subbanna at the said delivery of the books date on which the Dy passed orders in the Register, he does not remember. The approximate date the end of March or ——— been received in the ... office on 1-4-85. The order on the foregoing calling for submission of Tender Register dated was received in the Taluk the 9th Idem. Amildar Nor this report submitting Tender Register together the Dalsanur Shekdar dated 17th April 1885 18-4-85, the date of 21 in the District office 25th Idem. Dy Commr

which included the amount of Rs 15-8-- local cess 10-6 in all Rs 16-7-6 recovered from Masalaga for the one pair of Gaddé Kamur village (by Commr's order 987 dated 26-1-86 cancelled the two pairs sued against Yaladipur and one of Harohalli on the ground that the same were not mentioned in the list of 1879 In the Urzi submitting the list of kinders, it was stated that only such pairs had been included in the list in respect of which deposits had been received

Kolar Taluk Amildar's report No 1185 dated 16.1.86 and Dy Commrs order No 987 & 26-1-86 bear out the facts enclosed under brackets in Col 3.

to issue Takeeds as ordered and has without any ascertainment of the fact above referred to left out the amount of tenders from the Jamabandi account and has caused the repayment from the Treasury of the Chouthai (1/4 th of the tender amount) deposits received from the tenderers concerned. The Head Gumasta made a false note on the record to the effect that no doors have been issued to the Shekdars for enquiry. During the inquiry in this office he could not prove that he had done be brought to account and the balance due by them for the said pans should be left out. He pleads that he omitted the amount under this order but he has not produced the said register or any other documentary evidence in support of his plea. His explanation cannot be believed for the following reasons. Sreenivasara Chavalier states that the alleged order was passed by the Deputy Collector at the close of March or the beginning of April 1886. At the foot of the Dy Collector's order No 987 dated 26th January 1886 sanctioning the list of tenders for salt pans for the year in question is to be found a reply dated 18th January 1887 reporting that according to orders all the sanctioned

returning the Tender Re
upon the Amildar to
the salt pans which for
subject of the correspo
were worked during th
1884-85 under Chito
Amildar and the a
realized therefor, is
Acting Amildar had
reply stating that th
not issued; and that as th
not sanctioned no
notice that some o
used the salt earth
situated in their l
lands and amou
Rs 21-15-11 were b
the Jamabandi acc
notices were issued f
covery of these su
were not collected
Head Gumasta w
from the Talúk.
transpired since
say. The names of
to whom notices we
and the authority
the balances were
the Jamabandi ac

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orders
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became
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Kadaba
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which included the amount
of Rs 15-8-0 local cess 0-7-6
in all Rs 16-7-6 received from
Mesalaga for the one pan of
Gaddé Kammar village (by
Commr's order 987 dated 26-1-86
cancelled the two pans entered
against yelachipur and one
of Harohalli on the ground
that the same were not
mentioned in the list of
1879. In the Urzi submitting
the list of kinders, it was
stated that only such pans
had been included in the
list in respect of which
deposits had been received

Kolar Taluk Amildar's
report No 1185 dated 16.1.86
and Dy Commrs order No
987 & 26-1-86 bear out
the facts enclosed under
brackets in Col 3.

cum. Deducting this the balance Rs 898-8-9 being the amount tendered for paid actually sanctioned should have been brought to book. Instead of doing so the Head Gumasta has only shown Rs 608-12-4 as jamabundi and improperly left Rs 289-12-8 out of the account. The tenderers license Registers for this year have been kept back. On being questioned the Head Gumasta alleges that on the complaint of one of the tenderers the then Dy Commr Subba Row enquired into the matter and passed an order in the license Register at the Taluk Cutcherry directing that the amount already received from the successful tenderers on account of their paid and held under "deposit should ifsued Takeeds.

they had tend given in due t sent for the T Taluk and o License Regis where the am paid had no in full only t in deposit sh to Government not collected. enquiry how to light that description o out the paid for the balan should be re to Government

ifsued; and t amounts alr no further coll made is dated 27 Commrs or that the in for in January in April 1885 called for on submitted on 1885 and the had been sub since final or passed, but a

for warrant
, that officer
, do from the
ed in the Taluk
that in cases
nts for the
-term received
amount held
ld be credited
and the balance
but if upon
ver it comes
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enderers, worked
they had tendered
due by them
ved and credited
ld cause to

The tenderers for T[illegible]
complained that licences
were not issued to them in
due time as provided for
in the conditions of the sale
notice, they found it incon-
venient to manufacture
salt and that as rainfall
in the year Parthiv was
less and as they had sus-
tained loss during the
year previous they objected
to pay up the amount. There
is the Amildar's order that
the tenders of those who failed
to pay up the deposit amount
as per conditions of the sale

+ Record not received in this office

-cepting the
-y held in deposit
-tion had been
= 5 = 25
-no 187 observing
-a tion called
-s submitted
-nd the report
April 1[illegible]
-te to the may
-f the report
-tted in due
could have been
-e report called for

had been wo
during the yea
they were not wor
t cannot be ac
that the Govt must an
any loss by the rep
of the deposit

C.C.
25/57

7 The Govt is a loser by the Head

15. Parthiva

The total amount of tenders including local cess for this year as per Tender Register is Rs 1515-9-6. Of this Rs 617-4-9 relates to 6 calls pass the tenderers for which, are stated to have ~~failed~~ failed to make the required deposit of 25 per cent of the amount of their tenders These tenderers should have been served with notices requiring payment of the amount and in case of default on their part the pass applied for by them should have been given and to them, the deficiency, if any, brought duly recovered from the defaulters. The head Gumasta having failed to take any such steps the Government has lost the aforesaid

was received after year, no licenses issued for the year passed and since ascertaining that prepared in these have not sanctio in deposit might to the parties co

3-6-~~85~~

On receipt of a p in the Taluk Of

Head Gumasta as given in Sta

In cases a and in the year the amounts in amounts were Janabandi ac cases where ord tender amount only so much on the accounts being omitted. The the omission is th complaints of ca to the Deputy Com permission to wo

the close of the
could be
that had alread
ing that after
no salt was
pans which
ed, the amount
be paid back
ceipt is dated

ction from Kempa
ee on 20-3-85

Explanation
tement No. I
here the tender
Partliva paid
full those
entered in the
counts. See
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It was receive
was brought
the balance
reason for
at on the
an tenderer
ing that
ed the pans

Sealed tenders for
were opened by the A
himself who as he
read tabulated the
Head Gumasta did not
the tenders in the Register
The then mooshy read them
to the Amildar
them. The tabulat
prepared by the H
are on record a
be called for and
when they will
a sum of Rs 200/-
shown more than
gregate amount

+ Not received in the office

for warrant
, that officer
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sum received
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April and
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of the report

The tenderers for Tavarai complained that licenses were not issued to them in due time as provided for in the conditions of the sale notice, they found unconvenient to manufacture salt and that as rainfall in the year Parthi was less and as they had sustained loss during the year previous they objected to pay up the amount. There is the Amildar's order that the tenders of those who failed to pay up the deposit amount as per conditions of the sale

+ Record not received in this office

had been worked during the year - If they were not worked, it cannot be said that the Govt sustained any loss by the refund of the deposit

25/5/93

to Vembaralaiya and thata report of action taken should be submitted with records. Without submitting the report called for the Talak authorities granted the pan to Vembaralaiya for Rs. 3. The Head Gumasta is responsible for this omission.

The Amount left out of Jamabandi including that has been improperly refunded for the Year Tarana - according to the foregoing details is Rs 138-14-9, which has to be recorded from Thiruvaraghavachar

Gumasta's irregularity and fault. of the aforesaid sum of Rs 163-5-9 in the event of the manufacture of the Earth salt in the pans in question. Out of these pans that of Nukkanahalli applied for by Kolar Venkiah for Rs 10-10-- was actually sanctioned by the Dy Commr by an order passed by that Office in the Register of Tenders, though he had in addition called for

Rep. no 282 complaining that though he applied for the pan 4 months ago sanction thereto had not been communicated to him. the Amildar examined him and ordered that the pan should not be brought on the accounts. The file was handed over to the Record department but it is not now forthcoming in the Record - He (Head Gumasta) has nothing in his possession to show that he handed over the file to Records. As a detailed

The Dy Commrs order in this case as given in Statement no I is as follows: —

"There is no irregularity here though a report called for was not submitted. The Salt pans applied for by Kumbarolay and Munivenkatta are not identical.

what is the authority for the statement?

L.P.

† Not received in this office

Was the loan actually wiped? ~~If only How is no misappropriation~~

Is the loan on ~~the~~ a Kandayam paying lands belonging to another individual, or is it lands available to the applicant?

L.P.

been omitted by the Headquarters from the accounts

Statement no I.

8. It should be enquired and reported whether the Chinthaji amount relating to the aforesaid pans has been actually refunded to the parties concerned or whether the same has been embezzled.

Where is the answer to the question? CS

9(b) The following particulars of the amount relating to unobjectionable salt pans unauthorisedly omitted from the Jamabandi by the Head Quarters on his own responsibility without the submission of the report called for by

or the record to the R
Department to be filed

13. One Vembaralaiya tendered for 4 pans at Rs 3 each and Munivenkata for 2 pans at Rs 5 each at Kolenahalli in the Venugal Hobli. As there was only one manual pan at that village the Deputy Commissioner by an order passed in the Tender Register sanctioned the same and in doing so he directed that it should be given to Munivenkata for Rs 5 if he was willing to have it or if he was not it might be granted

The Deputy Comm
order in the Tender Regi
as follows:—
If munivenkata
here Rs 5 for the pan
should be given to hi
it might be given to
for Rs 3 and the action
the Amildar in the m
be reported

authority of orders passed on the latter
petition the amount was omitted
from the accounts. That Marikeem-
pe Gowda rejected the offer is noted
in the Tender list. A perusal of
the file of correspondence contained
the notice above alluded to, his
statement and papers connected
with Virupaki's complaint petition
will bring to light the aforesaid
facts. The fact cannot be traced in
the Talak Records. The Head Gu-
-masta says that there is nothing
with him to prove that he handed

the Distt Office the Chowtha ji amount con-
nected herewith being repaid by him to the
Daskhatdars in cash or by credit to other
loans tendered for by them.

No.	Name of Hobli	Name of village	Name of tenderer	Amt in words Rupees		
1	Narasapur	Doddahallabi	Narasapur Krishnappa	7	15	6
2	Do	Do	Nanjundappa	17	8	6
3	Do	Do	Doddathimmappa	7	11	3
4	Do	Do	Byrajgowda	6	10	3
5	Do	Chikkahallabi	Do	3	7	3
6	Do	Singahalli	Kolar Virupayya	9	9	6
7	Do	Kalva	Byrajgowda	9	14	6
8	Holur	Somasandra	Virupayya	6	14	6

of February 885 will be found
from an entry in the Bi
Sheddais "Rom" Register. A
note has also been made in the
Tender Register that RamiKean
-pegowda having refused the pauc
his tender has been rejected.
From the Register of petitions
maintained in the Talak office
it would be clear that Kempiah
Complained on 20th March
1885 that the pauc were not
sanctioned -

+ Not received in this office

+ Not received in this office

+ Not received in this office

The Dy Commr's orders on the tender Register called for a report as to whether the aforesaid pass were usual ones and reserved the final decision in these cases pending the receipt of such report. Though these were unobjectionable pass that could have been issued out, the Head Gumasta has unauthorizedly and without the submission of the required report omitted the amount thereof from Jamabundi and has on his own responsibility caused the Chonthaji amount held under "deposits" to be refunded from the Treasury. He is therefore liable to make good the sum of Rs. 62-15-3, being the amount of deposit 25 per cent. of the amount of his tender the pass were granted to Virupiah at a loss of Rs 4-4-0 including local cess, which has to be recovered from the defaulting tenderer. The Head Gumasta has failed to take the necessary steps for the recovery of this amount. The Amildar was directed in person to obtain and produce the original notice alleged by the Headquarts to have been issued to Mari Kempegowda, but he has not yet done so. The said notice should at once be obtained and submitted to this office for perusal.

Talked of. 1885 was calling of these pass dated also issued have been received nor was taken.

are not given. Vir those names mentio Talked. The Depu did not caution Virupiah. As per De sion's order that Gowda agreed to pa amount the pass given to him. A no to the said Mari Who refused the off meantime Virupia of the delay and did not want the

bruary It is distinctly ordered
Bar, in the case (Ref Numbers
Court Proceedings No: 6 6-94
No: dated 28th February 1114
1880
was that salt should be ma-
to nufactured only in the
pans which there existed at
Salt such were in due repair
than in an equal number
of pans and that no licence
should be granted for
salt pans in excess of
the number. These Proceed-
ings were based on a list
of pans prepared by the
Talaik and the Court Office

for the first time. The Amildar's
recommendation as regards
the pans was not approved of
by the Deputy Commissioner
who ordered that if the highest
bidder Manikappa Sawda
refused to take up the pans,
his statement should be taken
and submitted when final
orders would issue as the
matter - that a notice was
issued to Manikappa Sawda
along with the order sanctioning
the pans to him on the 24th

† Not received in this office.

Copy submitted.

12. One Oorata agrahar Marikempé Gowda was the original tenderer in the sum of Rs 48 for Vemphi's paid referred to in the table in-bodied in para 10 above. He having failed to

loss thus sustained by Government.

The "L" Register in the Taluk shows that the pan chits were sent for delivery along with Takeed No 465 dated 21st February 1885 to the Shekdar. Naiques of the villages

will clearly show that the Head Quarters did not act on his own responsibility in the matter of the salt pans but only carried out his superior Officer's orders. Certain cases of unauthorised manufacture of salt were reported to the Deputy Commissioner the salt sold and the sale proceeds brought to book in the Jamabandi accounts for Fasliyas 1285-86.

The note with reference to the pans in the Patwari Village was made in the Tenure Register when it was submitted by the Deputy Commissioner

and submitted to Govt in 1879. If the pans in question were mentioned in the list alluded to they could have been granted and the grant would have been unobjectionable. If the pans were unobjectionable there was nothing to hinder their grant though the grant of these pans for Tarana was recommended by the Talsil & the appli-

How can we hold the Head Quarters responsible?

* not retained in this office.

What is the charge against the Head Quarters? Is it that he pans that he suspended the deposed Patwari's orders, or that sufficient was not called for. [illegible]

misappropriated by the Head Gumasta. Even if he has not done so the Head Gumasta who had assumed unlimited authority in the salt branch is liable to make good this amount lost by Government by his irregularity.

deposit amounts therefor directed to be paid back to the applicants. Under the circumstances of the case the question regarding the payment of Doddahollabbi Kalva, Singahalli and Chikkahollabbi was included in the correspondence and applications rejected. As regards the payment of Somasandra the Deputy Commr asked for further information. As this payment was not mentioned in the Feb[y] + of 1879 it was omitted

+ Not received.

should be allowed to have any hand in the matter and the order has been duly given effect to. In the file of correspondence relating with Dy Commrs order No 459/769 dated 6.7.87 in re the complaint of Papiah in the year Parthiva submitted to the Dy Commrs Office, will be found a Statement of the Head Gumasta and the Talliri Shanistedar Suranivanappa, which

+ Not received in this Office.

as an excuse, Head Gumasta Sreenivasa Raghavaiar has groundlessly left out of Jamabundi the amounts connected with the said pans and has refunded the deposit amounts received on account of the same. If the orders sanctioning the pans had been omitted from the tender Register, a reference should have been made to the District Office in view to the omission being supplied, but he failed to do so. It is impossible to say that the tenderers did not manufacture salt in such pans. It must be concluded that the money has been collected and

of this village, the latter was lost sight of [redacted] the Taluk. As regard the remark that the Head Gumasta was left in the sole charge of the cultivation work of the Taluk, it is distinctly enjoined in the Dy Commrs order to the amildar, Circular No. 7+ dated 25th April 1884 introducing the Ryotwar system that the Amildar himself should receive and dispose of the Kist from tenders and that no subordinate official in the Taluk accounts in conformity with the forms of the same description. With regard to the Dy Commrs order that Sreenivasaraghavachar having omitted to submit reports as regards those pans and having laid back the deposit amounts without due authority therefor he should be held responsible for the irregularity; Sreenivasa Raghavachar states that

+ not received in this Office

11(2) Particulars of the amount connected
with pans in respect of which the ~~there~~ Overseers
orders sanctioning the same were through
an oversight in the District Office omitted
to be recorded in the Tender Register. This amount
has been left out of Jamabundi. The salt
pans tendered for by the ~~above~~ said two
individuals were undejectionable & there
was nothing to prevent their being
granted for the manufacture of earth
salt. Orders sanctioning the same
appears to have advertently been omitted
to be written by the District Office
in the Tender Register. Taking this omission

he was not a responsible Officer and that he was a sub-ordinate official and worked under the orders of the Amildar and Shirestedar. The Jamabundi and Mera accounts have all been inspected by the Officers in charge of the Taluk from time to time. Sreenivasarao has a char prays that his explanation written in his own hand may be called for and perused which would be clear that the

(11-D) The Deputy Commissioner has passed orders on each and every case separately reported in the Under-register. Permits (chits) were issued to tenders for cattle pans which the aforesaid orders sanctioned and as regards pans in respect of which detailed information was called for, Tickets were issued to the Shekdars concerned. As the information called for was under inquiry and no orders were passed in respect of the pans

* Not received in this office

by the Head Gumasta without authority out of the deposit of Rs 4-0-0 received from the tenderer on account of the said pans. Rs 4 which was first credited by the Head Gumasta to the aforenamed Village has since been improperly transferred to the credit due to Virupiah in respect of his pans in other villages. The balance of Annas 8 has also been credited towards other pans. There are thus good grounds to believe that the amount tendered for these pans has been collected and misappropriated by the Head Gumasta or if that be not the case, the amount has been lost by Government through his irregularities and omission and he is therefore liable to make good the loss. The Head Gumasta's plea that the omission of the amounts from the accounts was due to an objection having been received to the effect that the pans were situated on a Kandayam land, is unfounded and cannot be accepted. He had no authority whatever to leave out the sanctioned pans without orders. The original tender Register of Sugatur Hobli is reported to be missing. From the notes written by the Head Gumasta in the office copy retained

would not al
prepare bill
not pay the a
to be due by
holders Mooni
and Ramapp
the pans in
should not be
others. Thereupo
ting Accounts
the amount
should not be
Jamabandi a
the order was
to by the Ac

the
to the record
are not now
in the Taluk
cord was sub
book showi
given over
Subbanna,
This Capal b
for the comm
office. By no
have been
omitting the
the account

...owhere to
...nd he could
...ount said
...3. The land
...ragaon d-a
...e stated that
...ir holding
...mounted to
...the thum de-
... ordered that
...the two pans
...ordered in the
...counts and
...given effect
...Gumasta.

...ch he gave over
...at the time
...forthcoming
...Office. This re-
...d in the Taqal
...the papers
...liead Gumasta
...ier deceased.
...e is also not
...in the Taluk
...ers, orders be
...ained before
...ained from
...ent in the

and while in occupied
lands. The Dy Commr
sanctioned all the five
pans to the tenderers
as recommended. Further
paying attention to the
note made by the Shanbhag
referred to above the de-
puty Commr sanctioned
all the pans subject to
Shanbhag's responsibility
— Sheristar D.y Commrs
Report No: 990 dated 9-3-85
that the occupants of
the lands in which the

two pans omitted were
intended objected to allow
earth being removed from
there is on record. Also
Report No: 30* dated 29/4/85
from Sheikdar Venkatramaiah
forwarding Varipatti
note objecting to pay
the amount demanded
for the pans is entered
in the "From" register.⊗

Is the a fact?

*. Not received in this office

⊗ Not received in this office.

at the Taluk Cutcherry, it is clear that these paus were granted to Virupiah. The amount tendered therefor has been improperly left out of accounts by the head Gumasta on his own responsibility and the deposit amount otherwise disposed of by him, he is answerable for this loss.

confusion of the
season and
Commissioner he
another case th
occupants of
the said pau
refuse to pay
amount as t
bidder the pau
be given to any
no report appe
been submitte
in this case.

11(D) +

No.	Name of Hobli	Name of village	Name of tenderer	amount including Cess		
1	Vemagal	Tokalghatta	Shettihalli Byrappa	6	6	-
2	Do.	Do.	Shettihalli Chikka	3	14	6
			Total	10	1	6

10(C). c aucioned paus which were kept over by Gumashi and the Chouthayi amount connected wherewith has been paid back in cash or by credit towards other paus.

No.	Name of Hobli	Name of village	Name of tenderer.	amount including Cess		
1	Vemagal	Harjenahalli	Kolar Virupayya	19	2	"
2	Sugatur	Uratagrahar	Virupayya	46	12	-
			Total	65	14	-

The orders passed by the Deputy Commr in the Register of tenders have distinctly sanctioned the two paus tendered for at Herjenahalli by Kolar Virupiah, one of the two applicants named in the above table. The amount of these paus has been left out of Jamabandi

c In pursuance of Takeed No: 644 a was issued to the Circle directing the balance due and other highest will also to be taken. Sheikdar reply No: 30 dat to the effect th objected to pau Virupiah stati Cutcherry that t situated in pri that the holders

…mabund i…
…the depuly
…d ordered in
…at if the
…ends in which
…stood should
…as high an
…the highest
…were not to
…person whatever
…ers to have
…for orders

+ Please see Column 2. opposite para 4 above.

…these orders
…dated 21.2.85
…Sheddar con-
…recovery of
…from Virupak
…bidders to the
…delivered to
…o report ie
…20.4.85 was
…at Virupaki
…the amount
…ie the Taluk

order passed are illegal
1d(c). In the list of sale
…panes of 1879 five panes
…are entered for the Perjua
…halli village, Tenders
…were received in the Taluk
…for all these five panes
…in Tarana, entered in the
…tender Register and sub-
…mitted for orders the
…Amildar noting at foot
…of the case that a report
…would be submitted as

× not received in this office

† not received in this office

Doddaholabi.

1.					
1.	Narasapur Krishna Rao	5-1-85	201	1	
1/4.	Subrayappa	16-4-86	18		
					Via cash

29-1-85
Is this an old Salt pan or a new one? On receipt of a detailed report final order will issue.

It appears that Salt No 507 of 21st Feby 1885 was issued to the petitioner declining him to submit a detailed report in the matter and also that a remainder No 571 of 28th March 1885 was issued to him. No reply appears to have been received from the Collector, nor any further action taken in the matter.

As much time was lost in correspondence between the Salt office and District office regarding several salt pans of which this is one, so much so, that the year for which the license was sought, had closed, order No 187 dated 3rd June 1885 was received from the Dy Commrs office directing that as no licenses could be granted the year having already closed, the amount received from the Tenderers & held in deposit be paid back to them after duly ascertaining that they had not worked the pans during the year - though there was no order expressly rejecting this tender, the aforesaid order was presumed to apply to this tender also and the same was rejected in the Clerk office without taking

(a) This and three other items (entry to Ro 5-14-) which were entered under one No in the Deposit Register, 201, on the 5th Jany 1885, were credited to Govt under the head "Salt pans" with several other similar items rejected on the 16th November 1885. There is nothing on record to show how these items were disposed of -

(b) If under the authority of Dy Commrs order No 187 the amounts received from the four items above noticed were to be paid back to the tenderers how was it that the amounts were removed from the Deposit Register and credited to Govt? As there were many items pending in deposit, these items were removed from the Deposit Register and credited to Govt with the object of paying back these sums to the parties concerned out of other deposits lying pending. The Treasury officials received and disbursed monies only as instructed by the Head Gumastha on the revenue side.

(c) What is the authority under which monies

What is the authority under which the amount received from N. Krishna Row was paid to Shanbhog Subbayappa - and where is the vouches for such payment ?

The sum of Rs 45 was received from Sugatur Nanjegowda on the 28th April 1885 being the deposit amount for salt pans applied for by him and entered under No 18 of the Deposit Register. Out of this amount Rs 7-13-a was paid to Shanbhog Subbayappa on the 16th April 1886 (Vide Voucher No 2) and in this amount, the sum of Rs 1-14-a is included. As this sum of Rs 1-14-a had been already credited to Govt. as Explained in (2)(a) of this major Column, an Equivalent sum was paid out of deposit No 18 to Subbayappa. The voucher has been

Payment Amounts paid by one party are paid to another. Amounts held as deposit under one number has been paid in adjustment of amounts held as deposits under different numbers. These facts have resulted in confusion of the whole accounts so much so that there is no means of knowing whether all the tenderers whose tenders were rejected, have had their tender amounts returned to them, in full or in part &c - Has the Head Gumasta maintained any note book

[illegible] satisfactory. State of things could not exist. Accounts have been jumbled together to create confusion. Amounts held in deposit in behalf of one could not be credited in favor of a different party, nor refund to one party be made out of funds in deposit in favor of a separate party. This confusion clearly shows that the Head Gumasta created it to render his misconduct difficult of detection or Exhibits his utter unfitness to remain in public service.

Omission to submit a report as called for has resulted in a loss to Govt. to the extent of the amount tendered. Taluk authorities are responsible to this. Head Gumasta himself took the responsibility of returning the deposit amount. He ought to be held amenable.

any steps to ascertain that the pan was not worked the amount was omitted in the Jamabandi accounts. only at the foot of the aforesaid order no 187, the acting Assistant Madura Rose passed an order directing the Head Gumasta to open Jakeds to Shekdars concerned to report upon the matter, which was acted upon as evidenced by the note therein in the Head Gumastas own hand that Jakeeds have been issued to Shekdars of Kaika and other hobleis and by the note dated 15th June 1886 in the Head Gumastas and Jamadar Venkatramaiah's

+ Jakeeds cannot be proved by any other evidence

received from one party were paid to another or credited in the name of the latter; or payment of moneys from one No in the Deposit Register was made to persons whose payments had been held as deposit under a separate number, and so much confusion in accounts was caused?. Such things occur in every Taluk & similarly have they occurred in this Taluk.

of Subrayappa - on the application of Krishna Rao to pay back the amount to his father Subba Rao, it is probable that the Amildar ordered the payment. The reference may be forthcoming in the Treasury records.

+ Call for record (1)

transactions. Excepting the (1) list of tenders, (2) the License Register and the Treasury C accounts there is no other. He always consulted these books in carrying out these transactions.

+ Call for these (2)

2	2	Dodda kolaki	Nanjunda appa	4-12-84	184	4	2	"	16-4-86	18	4	2	"	Shanbhog Subba	In cash	29-1-85 Are these salt pans old or new? On receipt of a detailed report final orders will issue.	Same as in item no 1.	Same as in item no 1.	This sum of Rs 4-2-" formed part of a remittance of Rs 19-7- by Shanbhog Subbappa. This together with other sums received on the 4th Dec-84 amounting in all to Rs 79-8-- was entered in the Deposit Register under No 184. Portions of this amount began on the 5th Feb 86 to be credited to Govt as amounts received for salt pans, some in favor of persons who had actually paid the deposit amounts others in favor of others for whom out of this deposit nothing was paid. Neither to Nanjunda nor Shanbhog Subbarayappa. Out of Rs 45 paid into the Taluk Treasury by Sugatur Nanjegowda and entered under No 18 of the deposit Register alluded to in item No 1, Rs 7-13-" was paid to Shanbhog Subbarayappa which sum included this sum of Rs 4-2-". Nanjundappa's application requesting refund of the amount to Shanbhog Subbarayappa may be forthcoming in the records.

(3)
+ Call for this.

	Same as above.	Same as above.
	〃	〃

| | | |

Same as above
But the sum of
Rs 3-4-4 was
paid out of
deposit no 44.

do.

Certain amounts
were due to Govt.
from the Tenderer
on account of
salt pans granted
him. The sum held
as deposit was appro-
priated to Govt in
satisfaction of the
dues above referred.

This amount is
not pending in the
deposit nor is there
any thing to show
that it was paid
back to the
depositor. It is
probable that the
sum was paid

This is another Conglomeration
which rose from jumbling
together all the deposit
accounts. Vide remarks
above.

Call for
papers
(4)
* No documentary
evidence for the Com-
prove this

	Name of Village	No. of Pays	Name of highest tenderer	Amount tendered for		
1.	Jolagatta	1	Maddari Munifonda	3	"	"
2.	Gramma	2	Mannoje	20	"	"
3.	Mylasandra Kere.	1	Adike Ranjundappa	6	"	"
4	Kadagalur	1	Shanbhog Narasappa	9	8	"
5	Maliappana-halli. Sur. No 187 45	1	Ashwatha narayana	4	8	"
6.	Madivala S. No 187.	1	Do	5	4	"
7.	Bheyrandahalli	5	Venkappa	50	"	"
8		1	Shanbhog Narasappa	6	4	"
9		2	Do Annajoisa	10	8	"
10		1	Jinnappanada Venkataramana	4	12	"
11		3	Venkiah	24	"	"
12		1	Do	10	"	"
	Total	20		153	12	"
			Local Cess	9	9	9
			Grand Total	163	5	9.

Note that in respect of these lands the sketches were asked to report on 21-2-86 & report rec'd 11-3-86

Every one of the foregoing allegations has been clearly proved to me

If the Taluk officials had reported in due time that these were annual pans & otherwise taken proper steps, all these sums should have been collected and ~~credit~~ booked in the Jamandiaccount. As these were old pans, it can safely be said that the tenderers did not bother pans without paying any thing whatever to acquire the right therefor, which but for the gross negligence and inefficiency of the Taluk officials would, it is highly probable, have come to light.

7	Mayilaswamy Kere	1	3-12-84	182	1	8	"	30-10-85	222 228	1	8	Ramy
8	Do.	2	2-12-84	181	6	-	-	13-2-86	193	6	"	" Ram
9	Byrasandra Kadappalu	1	3-12-84	182	2	6	-	30-9-85	182	3	15	Shi Ram
10	"	1	5-1-85	201	1	9	-					
11	Do	5	5-12-84	187	12	8	-			12	8	" Vis
12	Kolaramalli Kere	-	Kuchinahalli Immidihalla	Hulur Venkatia								

Shamanna Nanjunda Rao

Shamanna Nanjappa

Hulur Venkatia

* The Dy Commrs order was that the reason why the manual pay should not be granted to Munivenkata for Rs 5 had not been explained and that if Munivenkata agreed to pay Rs 5 for the pen, it should be given to him; otherwise it might be given to Lakshmidevamma for Rs 3 and that the action taken by the Amildar in the matter should be reported.

Do	Do	Do.
Do	Do.	Do.
Do.	Do.	Do.
Do.	Do.	Do.

29-1-85 Veerasa
mbavalaiga swamies 6
Hobli to Kaniyappa Talk Kolar
Jana@ 645 & 21-2-85
0-9 each was issued
ud Pera- to the Sheristar
henahalli Vengal Rebi
nuvinkunta to send Nuvinkunta
n 2@Rs d Venkatalaya-
5 each- ppa to the Talak
ng one record Kutcheary
ndum shew that
alt from affairs
was sanctioned before the Amildar
The Dy:- Report called for by the
x Dy: Commissr was
submitted. The
previous report
of the record
he failed to
take the necessary
steps and omitted
to enter Rs 2-2
in the Jamabandi
accts.

Vembaliga
and Muni-
Venkata
did appear
before the
Amildar,
the former
declaring
very much
Rs 3 for the
the latter to
the year for

Rajamachari states
that he handed over the statements
of Vembaliga & Munivenkata-
ppa to the Record Depty
in 1887 along with the
Hearing soon in a Jaffalbork
this Jaffal took the hearing
over to his successor,
Subramanyam
deceased.
Neither the
papers nor the book
was shown to him
in the Talak office
Col: Correspondence, but
it was submitted by
the Dy Commr
ex parte - altho
an oversight -
the Dy Commr
appealed
against the
order
Vide

Do

Do

Do -

usion of accounts is
visible here. It led to
money being credited
favour of Manjegowda
it ought to have been
pht to the credit of
iah. Under this
mstance I am
ined to accept
Gumasta's Explan-
ion provided the
ers shown for each
es with the individual
ment.

There is no irregularity
though the report
s for was not submi
all pans applied for
by Vanbordiah and
Venkata are such
tical.

Rice 25th

the letter Dy Commrs order [illegible]
of Cudpa.
was that of Vanbo [illegible] Venkata
did not take up the plan
for Rs 5 ch Nightbee
Given to Vanbordiah
for Rs 3

Do.
(The sum was paid out of Dfs. Bill Nos. 222 & 225 12 annas Each).

Do

Do

Do

† Neither the records that accompany the report, nor the records were submitted. This omission is due to an oversight.

13

Kellar Alle	3	Bellefonte Furnace	3-12-84	182	12	3	1-9-85	181	12	3	Bellefonte Furnace

* At the August Court the Commissioners also ordered that the Sheriff record forthcoming & deliver to that the Land Owners granted for the purpose of preparing Salt. The remaining one Salt pan is Confirmed to Mauer the Proprietor of the

† The auditor [illegible] in the report of Columbia Co. Statement that he [illegible] a Separate report in this [illegible] Subsequently the auditors reported that the [illegible] on the ground that the pans were [illegible] Commissioners that the Order of this Court should not be [illegible] The auditor was therefore directed to examine all the records relating to the Bark used in the Tanneries by Commissioners. The report was [illegible] the Court was [illegible] on the Accounts

-85
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orders
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pans

Four persons tendered for the 4 salt pans in the Kalkalli village of the 4 tenders, that of Bellappa Immappa, was the highest @ Rs 16-4-- a tender one Somayya petitioned to the Dy Comm stating that three of the four salt pans which were tendered for were situated in the land in the holding of himself & others and that therefore his sister brothers tenders though less in amt than those of other tenders should be accepted. The foregoing letter was forwarded to the Asst Dy Comm for report.

+.

This record was received by him on the 28th March 1885 or thereabouts. There was some delay in finding out the reference. The Hanumajpet Patti which was in the Record was taken up with the papers and the whole file was handed over to Gunnaiya Varkachar to put the Patti papers. He never received the papers thereafter.

Dy Comm's order was that if Somayya did not offer the amount offered by Bellappa Immappa for the 3 salt pans, they shd be granted to no body. The fact that Somayya would not offer the required amount having been already reported, it was presumed that no orders were necessary on the subject and the deposit of the 3 salt pans was omitted to be entered in the Jamabandi accounts.

+. recall to his mind at this distant date whether the amount of Rs 13-3-- was taken in the deposit Regr with or without his knowledge. The first deposit of Rs 16-4-- is included in the sum of Rs 19-4-13-4, being the aggregate amt of several amts held in deposit on the 3rd Dec 84 under Rs 18 2, and the second deposit of Rs 13-3-3. in the sum of Rs 67-3-9 on 26th April 1885 under Rs 17 - Rs 16-4-- plus local cess thereon, viz Re 1-a-3, total Rs 17-4-3 was debited as to Deposits 25. 18 4 & 5 & credited to the Salt Farm account. - Amount sum of Rs 12-3-- was paid back to the depositor was debited deposit Re 18 1 & 1/9/85.

remarks called for
that the report
not submitted in time
cannot now be consid-
ered whether bonds
a manufactured
b.

4/4.

the was a sum of
Rs 12-3-u paid back
to Kellappa ~~na~~ Nanneppa
when he had paid into the
Treasury Rs 16-4-; being
the licensee fee with ~~off~~
for the one Salt pan
which was sanctioned to
him. In the list which
accompanied the Pakki
he was asked to recover ~~the amount~~ from the Shekdar ~~the~~ ~~Shekdar~~ this ~~has~~ ~~also~~
recovered
25 pc deposit amount
viz Rs 4-1-u
of this Salt pan, and the
balance of Rs 12-3-u
& Local Cess Re 1-a-3 &
= Rs 13-3-3 came to the
remitted the ~~same to the~~ ~~deposit~~
~~Treasury~~ Treasury. On Examining
the account it was found
that Rs 12-3-u had been
recovered in excess and th
was consequently paid back
to the tenderer. He is not
aware whether at the time
of entering in the deposit
Register the sum of Rs 13-3
any Enquiry was made
about the receipt already
of Rs 16-4-u & it is
impossible for him to

X

14	Karachanabelli	2	Kolar Gold Fields	9-1284	193	4	8	16.11.85	193	4	8	Verified	Cred given. books accor for the years

+ granted to Mrs. Heaven
Actg Assistant moved
Accounts of the two Sec
Should not be entered in
Accounts & it was given up to
(Headquarters) which had
not for the coming in the Calcu
was entered in the Appeal Boo
papers given over to Mr Gunn
Since deceased. His Appea
for the coming in the Calcu

:85

ans
been
ted
18
upid

the amt
of the two
sanctioned
pans has
been omitted
from the Jama-
-bandi sheets.

(5)

Receipt Stamp
from Shekdar
for Rs
Order
& Receipt
as given in Rep

tion

e

is

ward

him

ver to the Record

e

his record

ing the

e balance

also not

In pursuance
of these orders
Pahani no 644
& 21.2.85 was
issued directing
recovery of the
balance due
from Krupiah
& the highest
bidder and
to forthwith
Chits to them.
The Shekdar's
report in reply
no 20 & 20.4.85
was to the effect
that Krupiah
objected to
pay the amt
Krupiah obtained
in the Taluk
Kutchery that
the pans were
fictitious pan
holdings and that
owners have
not allowed
him to prepare
salt. & he could
not therefore
pay the amt
said to be due by
him. The occupants
Munisy ray Gowda
& Ramappa
stated that
the pans in
their holdings
did not be

By Commrs orders Shd have
been obtained before
omitting the amt from
the accounts. But in the confusion
of the Jamabandi season and as
the Dy Commr had ordered in
another case that of the
occupants of lands on which
salt pans stood shd refuse to
pay an higher amount to
the highest bidder, the pans
were not to be given to any
person whatever. No report
was called in this case &
(Vide Dy Commrs order regarding Halkeri pans)

Kanjavadi																			
2																			
Ram Alagu Ammajiah																			
3-12-84	182	3	"	24-12-85	193	3	"	Ammajiah	In Cash										
Do Kulkarni's account																			
—																			
Nallakamalli																			
—																			
Chennajiah Do Kulkarni																			
4-12-84	184	1	3	"	2-10-86	1	3	"											
—																			
Kotar Venkayya																			
5-12-84	187	2	8	"	2-10-86	2	8	"	Vemjiah	Orders given to pay the amount for the above payments									

Head Gumasta's explanation is untenable inasmuch as the salt pans sanctioned by the then Dy Commr were not given out to the tenderer Vemjiah though the deposit amount has been credited to account to the villages where they are situated. I say the orders were not carried out because the balance has not been recovered nor the amount shown outstanding against him. This omission which cannot but be regarded as wanton has led to the loss due being misappropriated by the Official in question as no authority from his superiors has been produced in support of it. This sum of Rs. 8-- was subsequently referred to meet the demand of the then villages without authority. Head Gumasta stated that the pans were not given out because they were situated on Kandagumland — Dy Commr has passed orders on a similar case

* there is the district order of the Dy Commr sanctioning the loans to Krupiah. If the money has not been misappropriated though I have very strong reasons to believe that it has been, the omission has led to the loss of revenue to Govt for which I must hold the Head Gumasta solely responsible.

														Deposit called for not subd.
														Manufacturer of salt not
														ascertained, yet Deposit
														amount has been returned
														Want of enquiry noticeable-
														These pans were unobjectionable
														Sanction was not accorded
														in the Dy Commrs office
														although oversight. Amildar
														had distinctly stated that
														he had disposed of the appln
														by granting a pass
														to each applicant. Deposit
														amount was collected but
														credited towards payment
														from them to other village
														action was unauthorized
														full amount tendered to
														have misappropriated
														Rs. so much lost to Govt
														been allowed to accrue
														no attempt was made
														to verify the suspicion that
														arose in the District office
														inclined to think that
														is more the negligence
														part of Hd Gumasta who
														in charge of the Salt

-1-85 receipt report whether are and us, ord dispa	These pays are inclu in those Wh are ble subject of the Appl furnished in this Colon Against Madden manageress Jola Shatta Village above.	The amount has been left in of the pana bandi account in accordance with order no 87 above alluded to & the deposit amount returned to the depositor.		
Do	Do.		The amt was not paid back to the depositor. Moreover there was nothing due by this man for which the amt was credited in excess to Salt pans for the year.	
-1-85 Do.	Do.	On receipt of an application from Krupiah in the Salt Office on Do in March 85 Rept No 282 Complaining that though he applied for the pan for remission of order Sanctg it the Amn was not given & he was examined &	& and the Asst. ordered that the pans should not be brought on the accounts & the amt was therefore omitted in the accounts. The file was handed over to the Record Deptt, but it is not forthcoming now in the Records. He (Hd Q.) has nothing in his possession to show that	
-1-85 order passed on receipt of the report as to which the pans were included in the list of pans.	Do	order 20 087 & the authority for omitting the amount in the account & deposit the amt appropriating the deposit amount to the pans		

-1-85
ee pass
not
entioned
the Ord
t - or
ceipt
r detail
ort orde
be issue

Same as for Jolaphata

Order No 187 above cited is the authority under which the amount was omitted from the Jamabandi & refunded to the tenderer.

appeal
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ork
ctioned
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g to
ve Ex
e Dist
ee.

No steps have been taken in the Taluk Kotcherry with regard to this pay - It is quite known that the amt was omitted in the Jamabandi accounts

As no orders were passed with reference to this pay in the Tender Register the amount relating thereto was therefore omitted in the accounts. The omission was not brought to the notice of the Dy Commr arising to an oversight No permit was issued to the highest tenderer thereby the pay to him

Under the circumstances related in the (1) Cdn the deposit amt was returned to the Depositor by its being credited towards the pay sanctioned to him.

How did it happen that while out of the deposit of Rs 4-8-a tendered for the 2 pans of this village Rs 4 was credited to Govt at the 1st Jamabandi instance, the latter amount was left out of the accounts?

As the amt in question was credited to Govt after the Zamana Jamabandi accounts had closed, it could not be entered in the Jamabandi accounts of that year.

Why was the amount which was not entered in the Jamabandi accounts of the village subsequently credited to Govt? This was an oversight.

~~How was it that~~ And while in the C accounts the amt was credited as having been received from Virupiah the Harijan headman of the village, the amt has been appropriated in satisfaction of pans due from the Mani field pans in the village.

Why was it not noted in the list of tenders that the two pans applied for by Virupiah were on Kandayam land?

It was omitted because there was nothing on record to show that they were on Kandayam land.

Of the 5 pans sanctioned for the village, neither the ~~assistant~~ Virupiah nor the had applied for any two particular pans nor had the Amildar in the list of tenders ~~had~~ noted such pans or was there anything in the Dy Comrs order particularly in the pans to be given to Virupiah. Had the two pans referred to been in the

objection to the grant under what grounds were the two of the three Sth of Govt waste lands ld given to app In the list of pa of 1879. the pos position of the pans of the ville was ultimately not given. The Amounts for th these salt pan brought are on the Jam bandi accoun and as the occup of the remainin two objected, the Amts for them w left out. He (H did not know t the two pans granted by the to Virupiah w to be given in ly waste land.

Vide orders in a similar case.

This is another case confusing the accounts. Amounts received as deposit have been returned to the tenderer, but instead of doing so it is credited to Karana and the demand has been raised by that amount by the Head Guard as for the proper course would have been to credit the amount to Govt.

Vide Kaya asks says.

According to the list prepared in 1879 there is only 1 pan for this village but however the amildar's report says that this pan is attached to Ahmedabad. This fact has not been verified. The Dy Comm. sanctd the offer but at the same time called for certain information. This does not signify that the orders should not be given effect to. Complained of delay in March 1885. Deposit amount has been laid up. Such a pan which has been duly sanctioned should not have been cancelled, if cancelled at all nor the deposit account utilized for other purposes. This is an irregularity which the Hd Q. will

decided hand over the file to record a chit for As to the question of pan sanctd so for back as 29-1-85 ~~has been~~ was kept back so as to give occasion for Vrajpal to complain of it on the 20th March 85 and why a pan sanctd by the Dy Comm. was omitted from the accounts it was

without due authority therefor the H.Q. submits that the sanctd orders sanctg the pan required submn of a detailed report in reference to the said pan.

thought that it was not sanctd and no chit therefore was issued

Sowandanda	—	Vompiah	20-12-84	198	1	10	2-10-86		1	10	"	Vompiah	Credit given for other pays	The orgl list in the Dg comrs has passed orders to	The "To" Regr Shows that no 373 dg 21-2-85 was sent to Shekkan to report with marks if the pay was due one, but there is	Vide Ekaneka pr Doddahakka village above	

the notice issued to Mann Kempe Gowda his statement and papers connected with Venkatraya's complaint petn - the correspdt cannot be traced in the Taluk Records. The HD Gumasta says that there is nothing with him to show that he handed over the record to the Record Keeper to be filed

Vide address in Taluk case above.

I am not prepared to accept the Head Gumasta's explanation which is inconsistent with the remarks made in his own handwriting in the Register produced the orders of the Dy Commr sanctioning the loan is clearly noted by the official that the Taluk officials have acted upon such orders will be evident from cases entered in the same Registers in other cases." (original notice issued to Mann Kempegowda to be produced by Taluk authorities)

Affix (7)

+ I have no grounds to doubt that the entry in the present case is a true copy of the Dy Commrs order (original missing). The extract from diaries do not at all support HD Gumasta's plea, viz that Entry above referred to is his Amt but not a copy of Dy Commrs order. His amount has been omitted from the Jamabandi & the deficit amount of Rs 11 while for meeting the dues from the villages. HD Gumasta should be held responsible for the amount thus saved so as to much loss to Govt Revenue has occurred and he has acted on his authority

For the year Parthiva. 1885-86

			Sums received from the persons			Sums relet in the Jamabandi of this mauja but not collected.			Wd Gumastas Sreenivasa Rao & Chowdry's Explanation for the omissions
Bhadrapatna	2	Agraharam	17	5	7	27	12	9	
Kotapatna	11	Kotapatna Navyakha	11	6	"	29	8	6	In cases where the tenderers in the year Parthiva paid the amounts in full those amounts have been entered in the Jamabandi accounts. In cases where only a part of the amount was received, only so much has been brought on the Account & the balance being omitted. The reason for the omission is that on the tenderers complaining that permission to work the pans was not given in due season, the records were sent for by the Dy Commr who being that the season had expired passed orders in the Taluk License Register that in cases where the amounts for the pans had not been received in full, only the deposit amount should be credited & for the balance not collected. But if upon inquiry, however, it comes to light that any of the said tenderers worked out the pans they applied for the balance due by them should be received & credited to Govt. It came to notice that some of these tenderers used the salt earth of the pans situated in their Kandayam lands, Sums aggregating Rs 21-15-4 were brought on the Jamabandi accounts over and above the deposit amounts. Though notices had been issued for the recovery of these sums they had not been collected till the Wd Gumasta was transferred from the Taluk. What may transpired inside be cannot say. The reason of the authority under which the balances were omitted from the Jamabandi accounts to which notice had been issued cannot be given as the Taluk Register for the year Parthiva in which the Dy Commr had passed orders is missing. He handed over these books to his successor Subbanna, since deceased. What became of them he cannot tell. But he has got the receipts obtained from the said Subbanna in acknowledgment of these books. The date on which the Dy Commr passed orders in the Taluk Register he does not remember. He approximate date is about the end of March or beginning of April 1886. At the foot of the Dy Commr's	
Kolagunderi	1	Do				2	10	3		
Nagalapuram	1	Do				"	"	"		
Thottampatti	2	Do	25	8	"	8	15	"		
Thottampatti	1	Do	2	12	"	3	6	6		
Thottampatti	1		1	2	"	4	14	"		
Kannandahalli	1		1	8	"	8	2	"		
Kannandahalli	1		2	8	"	8	2	"		
Kannandahalli	2		2	8	"					
Kannandahalli	2		10	6	"	33	11	6		
Kannandahalli	2		18	13	"	17	5	"		
Kalajipura	1	Vanapatna	8	6	"	4	6	"		
Kolagunderi	2	Kotapatna	2	8	"	8	2	"		
			16	7	6	49	6	6		
			1	"	"	2	5	2		
			"	12	"	2	7	"		
			"	13	"	2	10	3		
			"	"	"	"	"	"		
			75	11	3	80	12	"		
	19									
Bhadrapatna	5	Agraharam	7	8	"	7	2	3		
Kolagunderi	1	Do	4	"	"	13	"	"		
Nagalapuram	1	Do								
Thottampatti	2	Do								
Thottampatti	1									
Kannandahalli	1									
Kannandahalli	2									
Kannandahalli	2									
Kannandahalli	2									
Kalajipura	1	Vanapatna								
Kolagunderi	2	Kotapatna								

the whole file to be filed in the D.C. office - His report is in the H.Q. Quarters as the above report was not made in the belief that the amounts for the years which had been audited had been credited in full -

Besides applications for loans for some the amt had been received in full & for others in part there were applications for other years which were omitted from the list of tenders submitted for sanction as the tenderers had not paid even the deposit amounts - The attempts made for the collection of these deposit amounts were not successful - The full years loan taken up, the amount to be including bond cash which is owed have accrued to Rs 617-4-9.

Now the statement there is not a shadow of doubt that Rs 289-12-6 have been omitted from the demand for Parthiva - The Register said to contain Dy Comrs order is not forthcoming Head Gumasta should have made away with it to destroy evidence against him The receipt produced by him as acknowledgement from his successor late Subbarma for having taken charge of the papers contained therein is apparently a forgery - The Collection for Parthiva as per C accounts is Rs 501-14-9 Whereas the annual return shows 261-10-3 The difference appears to have been omitted from the Demand for Parthiva to make up the amount of which the Govt has been defrauded out of the Collections for Tarana as the following will show:—

728-4-6.	Demand for Tarana
743-3-6.	Collection in Tarana as per annual Col: accounts
743-3-6	Credit as per C accounts.
985-1-0	Difference
792-11-3	Collections as per annual accounts
552-6-9	Credit as per C. accounts
240-4-6	Difference
646-3-3.	Demand for Parthiva
261-10-3.	Colln for Parthiva as per annual accts
501-14-9	do do C accts.
240-4-6.	Diff: which tallies with the amount short credited in Tarana

Note

Copies of the above report were made and submitted to the Govt on the 10th Nov 1911 and a reply was received from the Govt on the 20th Nov 1911 to the effect that the report was not considered satisfactory and that the Govt expected to be informed as to what action was taken to recover the amounts due to Govt from the defaulting tenderers and to punish the defaulters.

			Sums Received & Credited		
Kolar	2	Hindupur Sowdappa			
Gaddekanne	4	— Do —			
Marchenahalli	2	— Do —	56	4	6
Kuthandahalli	1	— Do —			
	9				
Jinnapura	1	Bojjappa	4	10	"
Gowdahalli	1	Muniklenjegowda	16	4	"
Gottikalli	1	Oorstaprakara Somappa	6	4	"
Oortagrahara	1	Gowdanavara Ramanna	32	8	"
Kuthandahalli	1	Munivenkatappa	3	12	"
Do	1	Veeranna	1	14	"
	6				
Sugatur	2	Kolar Akkisidetty			
Gottahalli	1	— Do —			
Gowdahalli	3	— Do —	26	-	-
Kontigenahalli		— Do —			
Oortagrahara	4	— Do —			
	11				
	27		148	2	6

Balance left out of Jamabandi account.

For the Year Vyaya 1886-87

of those who applied for Salt pans in the year 1886-87, a few have paid only
the deposit amount which was held in deposit = The Auditor in his report
170 11 9 717 & 20/26-8-87 solicited the Dy Comm's permission to credit such deposits
to Govt, and it was granted in Dy Comm's order No 672 & 19-9-87
with the remark that none of such applicants be allowed to manufacture
15-6 Salt. The order was applicable to the deposit amt of Rs 148-2-6 which
10 5. was credited to Govt under the head of sundries & the matter reported
2 " in Auditor's No 1215 & 10-11-87 - He (Hd Gumasta) was not in
10 " the Taluk at the time; when he left the Taluk, the said amount
9 " was in deposit & how the accounts were read just after his transfer
4 8 " from the Taluk, he cannot tell = He was transferred from
the Kolar Taluk in September 1887 - He handed over the papers
in his charge to Hd Gumasta Subbanna who was transferred
73 66 from the Chintamani Taluk to the Kolar Taluk - He (Hd Gumasta) handed over
detailed
the list showing the balance to be received from the 148 rack of the
Salt pans, to the aforesaid Subbanna - The receipt therefor
293 9 is with him &. he could produce - It was in June 1888 that
he was transferred to the Chintamani Taluk - He is not
disposed to reply to the question where he was during the interval
between Septr 1887 & and June 1888 -

Permission to credit the deposit amts was sought in the Auditor's
No 717 & 20th Sept 87, at a time long after the season for manufacturing
Salt had expired - Why was not the matter brought to the Dy Comm's
notice earlier & in time & set right? No reason can be assigned for the
omission. This is not the only work which shd be attended to in the
Taluk office - Before submitting the aforesaid report, was it ascer-
-tained on enquiry whether the applicants who had paid only the
deposit amts manufactured salt or not? Several of the applicants
who failed to pay up the amt in full, it would appear had not paid

to ascertain & report in the matter but no replies appear to have been received in the office from the Shekoora - the Ho & Dake of the Zakiid, herd ascertain from the Diaries & Sub Mach how did it happen that without ascertaining whether or not the applicants manufactd salt, the report above referred to was subd? The Ho Gumasta states that he prepared the report as per the Offrs bidding more than a year & that he knew nothing.

Call for Explanation

8

was also a Sanads of Account to make up the difference. Head Gumasta is to blame for having omitted it from the demand for the year and showing the whole of this sum was credited in the accounts for arrears due for the previous years. Of this amount of arrears a portion has been misappropriated & of the sum of Rs 148 & odd had been included in the demand his successor could not if he could, credit it towards the outstanding balance - the Gumasta is certainly responsible for this irregularity also in having delayed to submit the report for several months - the account was not disposed of in the accounts recovered by the Dy Comm. who directed it to be brought to Sarangp.

the amounts omitted from such accounts &c—

Year	The total amount of Kudero including Cess of each year.	Deduct from amount in column 2. Amount due according to 25% deposit with the Kudero.	Amounts relating to farm Kudero which are farmed out to Ryots.	Total of cols 3 and 4.	Balance (2) — (5).	Deduct from col: 6 deposit amounts directed to Government under Dy Commrs orders on the recommendation of the auildars on the ground that Kuderos had failed to pay the balance. Amount of deposits forfeited	Balance after deducting deposit amounts received.	Total.	Balance (6) — (9).	Amount out of (10) including Rs 606 brought on the Jamabandi accounts.	Balance (10) — (11) Collections out standing	Amount allowed to have been collected as per Jamabandi
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Tarana	2102 15 3	" " "	51 12 9	51 12 9	2051 2 6	" " "	" " "	" " "	2051 12 6	1742 8 "	308 10 6	162
2 Parthiva	1515 9 6	617 " 9	" " "	617 " 9	898 8 9	" " "	" " "	" " "	898 8 9	608 12 4	289 12 5	"
3 Vyaya	2107 4 5	277 5 "	" " "	277 5 "	1829 15 5	148 2 6	293 " 9	441 3 3	1388 12 2	1388 12 2	" " "	"
Total of 3 years.	5725 13 2	894 5 9	51 12 9	546 2 6	4779 10 8	148 2 6	293 " 9	441 3 3	4388 7 5	3740 " 6	598 6 11	162
4 Sarvajitu	2429 5 3	190 15 5	" " "	190 15 5	2238 5 10	" " "	" " "	" " "	2238 5 10	2152 14 4	85 7 6	"
5 Sarvadhari	4201 4 5	307 10 3	" " "	307 10 3	3893 10 2	" " "	" " "	" " "	3893 10 2	3780 6 5	113 3 9	"
6 Virodhi.	5630 1 3	1022 2 "	" " "	1022 2 "	4607 15 3	" " "	" " "	" " "	4607 15 3	4363 1 2	244 14 1	"
Total.	17986 8 1	2415 1 5	51 12 9	2466 14 2	15519 9 11	148 2 6	293 " 9	441 3 3	15078 6 8	14036 6 5	1042 " 3	163

Statement showing the salwar Demand, Collection and Balance under sale from the year Tarana (1884-85) to Virodhi (1889-9

Abstract of Statement No 3.

Year	Demand including arrears. Previous years arrears	current years demand.	Total demand including arrears.	Collections as per annual accounts	Treasury accounts.	Balance at the end of each year.	Total amount collected during the 6 years ending Virodhi on account of the demand of each of those years. As per annual accounts	As per Treasury credits.	Difference between col as per annual accounts and after treasury
1 Tarana	" " "	1728 4 6	1728 4 6	743 3 6	743 3 6	985 1 "	1728 4 6	1403 6 "	324 14 6
2 Parthiva.	985 1 "	646 3 3	1631 4 3	1054 5 6	1054 5 6	576 14 9	646 3 3	623 6 4	22 13 11
3 Vyaya.	576 14 9	1391 14 7	1968 13 4	1469 11 10	1439 11 10	×499 1 6	1391 14 7	1390 6 9	1 7 10
Total of 3 years.		3766 6 4		3267 4 10	3237 4 10		3766 6 4	3417 2 1	349 4 3
4 Sarvajitu.	499 1 6	2152 14 4	2651 15 10	456 15 2	179 13 3	2195 " 8	2152 14 4	2086 6 3	⊛ 66 8 1
5 Sarvadhari	2195 " 8	3780 6 5	5975 7 1	2076 2 9	2086 6 3	3899 4 4	3780 6 5	3780 6 5	" " "
6 Virodhi.	3899 4 4	4363 1 2	8262 5 6	8262 5 6	7836 7 10	" " "	4363 1 2	4054 1 5	⊛ 308 15 9
Total.		14062 12 3		14062 12 3	13338 " 2		14062 12 3	13338 " 2	726 12 1

× This amount does not

× By Commrs order balance vide Rev Office note that this order

⊛ Head Gumasha Talk. The amou

⊛ Including the sum recovered and credited

×× The sum of Rs

the year Tarana (1884-85) & Virodhi (1889-90) the amounts thereon brought on the Jamabandi accounts

Particulars of the amount in col: 12.													
Details of reports from callsd for.	Amount relating to Salt Farms (amounts which reports were called for separately but admitted by order No. 167 under the authority of the Taluk auditor Kittur.		Amount of arrears of Land Revenue & Farm Rents with the same from Taluk accounts.		Amount due for sanctioned items after deducting certain sums already brought on the accounts.		Total			Remarks	
	14		15		16.		17			18	
9	62	15 3	80	3 6	2	2 4	308	10	6	+ Out of this amount Rs 163-5-3 (Col 13) is deducted on the ground that it was left out of account under the	
"	"	" "	"	" "	289	12 5	289	12	5	authority of D. C's order no 1878 3-6-85 and Rs 6-6-- ~~00~~ it relates to items regarding which Dy	
"	"	" "	"	" "	"	" "	"	"	-	Comm: has directed further enquiry (Vide paras 12 & 13 of the memo) & thus the amount left out for	
9	62	15 3	80	3 6	291	14 5	598	6	11	Tarana is Rs 138-14-9; the amount left out for Yellapura is Rs 289-12-5. The D.C. has	
"	"	" "	85	7 6	"	" "	*86	7	6	ordered that as Srinivasa Raghavachar was the Head Gumasta of the Taluk during the years	
"	"	" "	113	3 9	"	" "	@113	3	9	Tarana, Yellapura & Virodhi, he should make good the amount (138-14-9) Rs 428-11-2 which was	
"	"	" "	244	14 1	"	" "	#244	14	1	left out of the accounts of those years. (Please see para 289-12-5 of the memorandum)	
9	62	15 3	523	12 10	291	14 5	1042	"	3	*Head Gumasta Subbanna responsible for this irregularity is dead: the D.C. states that it	
										appears that the amt was collected and credited to Govt in Treasury accounts in March and June 1888	
										and misappropriated towards payment of arrears of previous years (Please see para 17 of the memo)	
										@ Shenbagam Subbarow authorised payment of this sum from the head "deposits" which is	
										irregular. The individuals by whom the receipts purport to have been executed, have denied	
										having received the amounts entered in the said receipts and having signed the same - Subba Rao has been directed to make good the amount, and as per Govt. order he is suspended from service	
										# In para 21 of the memorandum the D.C. states that Rs 460-15-3 (Col: 6 of Virodhi in this statement) was collected, but only Rs 436-1-2 was shown in the Jamabandi accounts as demand under Salt for Virodhi and the balance of Rs 244-14-1 was left out accounts and misappropriated by Head Gumasta Ramappa. He should therefore make good the amount.	

Remarks.

include the sum of Rs 14-3-6 which relates to salt pans arrears for Tarana of the Nardapura Hobli which was transferred to the Malnad Taluk in Virodhi as regards this amount- "Out of the total amount of Rs 349-4-3 not found in the accounts deduct Rs 30 due by Nanje Gowda, the 4-3 should be made good by Head Gumasta Srinivasaraghavachar x x x". Office note. It will be seen from para of the opposed to the facts of the case gathered from the Dy Comm's Statement No 3.

rama who is responsible for this, is dead & it would appear that a list showing the names of persons from whom the amt is due is forthcoming in the Kolar Taluk, has been directed to make enquiries & report on the matter. (Please see para 25 of the memo).

Rs 244-14-1 shown in the above statement, the sum total amount misappropriated by Head Gumasta Rs 410-1-9 has been Govt., the balance ~~amount~~ of Rs 114-1-1 will have to be written off as irrecoverable, as Ramappa has been convicted in a case of Embezzle

ent No 3. Showing ... the Salvar demand
llection as per Treasury accounts for the 6 years
nd the difference between the two.

...	Collection during Varodhi.			Collection during the six years ending Varodhi.			Difference in Collection on a/c of each year's demand, between the figures given in the annual Treasury accounts.			
9	"	"	"	1728	4	6				A. demand as "per annual accts
"	"	"	"	1403	6	"				J. do . . do — Treasury do.
9	"	"	"	- 324	14	6	+ 324	14	6	
3	3	1	x 2 7 1	646	3	3				Sums marked x amounting
"	"	"	"	623	5	4				to Rs. 319-4-3 were
										recovered in subsequent
										61-10-" years on account of
3	3	1	- 2 7 1	- 22	13	11	- 22	13	11	4-9-" arrears due for
x 5	7	6	"	1391	14	7				53-6-6 Barana, Parbhira
										2-7-1
										193-3-1 & Virayo, but not
										5-7-6
"	"	"	"	1390	6	9				320-11-2 remitted to the
										Treasury
										1-6-11(y) Rs. Lost/Sum Orders
										in respect of the Collection
5	7	6	"	- 1	7	10	- 1	7	10	319-4-3
72	15	2	116	6	10	2152	14	4		
86	6	3	"	"	"	2086	6	3		
13	7	1	- 116	6	10	- 66	8	1	- 66	8 1
	"	"	3780	6	5	3780	6	5		
	"	"	3780	6	5	3780	6	5		
"	"	"	"	"	"	"	"	"	"	
	"	-	4363	12		4363	1	2		
	"	"	4054	1	5	4054	1	5		
	"	"	- 308	15	9	- 308	15	9	- 308	15 9
not remitted to the Treasury.									- 724	12 1.

Serial No	No	Date	From whom	
1.	645	21-2-85	Amildar, Kolar	Shekdar
	842	9-3-85	Shekdar, Venugal Hobli	Amildar
2	Mahajar	9.3.85	Certain inhabitants of Mallapp Madivala.	
3		9.3.85	Ashwathanarayanappa Shanbhog of Madivala	Amildar
4	Mahajar	5.3.85	Mailsandra Kere inhabitants	
5			Mailsandra Kere Shanbhog	Amildar,
6.	Mahajar	6.3.85	Shanbhog Patel of Byrandahalli &	
7			List containing particulars of Salt Pan Byrandahalli Tank.	
8	504	21.2.85	Amildar, Kolar	Shekdar, Dalsanur
	37	17-4-85	Shekdar, Dalsanur	Amildar, Kolar
9	Mahajar	31.3.85	Inhabitants of Chinnagatta.	
10	Do.	27.4.85	Do —— Bangarpet	
11	581	12-1-85	Amildar, Kolar	Shekdar, Venugal
	810	27.2.85	Shekdar, Venugal	Amildar, Kolar
12	Mahajar	-.2.85	Inhabitants of Byrandahalli	
13	Petition	3-12-84	Venkatanarasiah of Byrandahalli	D.C. Kolar District.
14	Do.	4.12.84	Do ——	Do
	273	31.12.84	D.C. Kolar	Amildar, Kolar
	54	14.4.85	Amildar, Kolar	D.C. Kolar Dt.
	100	4-5-85	D.C. Kolar	Amildar, Kolar
15	1526	28.3.85	Amildar, Kolar	D.C. Kolar Distt
	16	7.4.85	D.C. Kolar	Amildar, Kolar
	72	18.4.85	Amildar, Kolar	D.C. Kolar
	102	5.5.85	D.C. Kolar	Amildar, Kolar
	192	18.5.85	Amildar, Kolar	D.C. Kolar
			[illegible] Kolar	Amildar, Kolar

		Ex parte in the Kolar Taluk		Ser No.
			Amildar, Kolar	
		re		
		in of Siddaghatta Taluk	Sheristadar Subbaka	
		do	Hindupur Ramappa	
		do	Dorbagrahar Manikeappa Gowda	
		do	Dist Treasy Accountant Ranjundappa	
		do	Goribure Taluk Dy Munshi Viswanatha Sastri.	
		Do	Do	
		Do	Chinnapur Mooreppa	
		Do	Kolar Dt. Dy Sydaraf Narain Rao.	
		Sir. North, Amil Kolar	Dt. Kolar	
16		Mr. Subbarow, Dt. Kolar	Mr. North, Amil Kolar	
37		Nizamuddin Sahib Amil, Kolar.	Dt. Kolar Dt.	
		Do	Do	
	3.87			
	1.3.87	Mr. Subbarow, Dt. Kolar	Amildar, Kolar	
	20.8.87	Amildar, Kolar	Dt. Kolar	
2	19.9.87	Mr. Subbarow, Dt. Kolar.	Amildar, Kolar.	
215	10.11.87	Abdul Aziz, Amil, Kolar	Dt. Kolar	
Retn	11-2-87	Vaniyeah of Kolar	Amildar, Kolar with Salt Warehouse Keeper of 8.11.86.	
	23.4.92	List of papers produced by H.G. Srinivasappa charlu purporting to be one shewing the papers which were handed by him to Sd Gumasta Subbanna, since deceased.		
22	25.2.89	Copy of receipt for Rs	13-4-- of 25.2.89	
15	7.8.89	Do	57---- of 7-8-89	
	8.8.89	Do	48 15-3 of 8-8-89	
	27-3-90	Do	63 12--	
	2.an	Do	16 3 14--	

2nd F. II III

		7—15—6
		17—8—6
		7—11—3
		6—10—3
		3—11—6
		3—7—3
		9—0—6
		6—14—6
		62—15—3

1884	87	289 — 12 — 5	1515 — 9 — 6
617 — 9	898 · 8 · 9	608 · 12 · 4	289 — 12 — 5
319 · 4 — 3	13338 — 4	724 — 12 — 1	14062 — 12 — 3
30 —			

	18-5-6	27-12-9
	5-1-3	
	29-8-6	
		80-12-0
	13-0-0	13-0-0
	2-10-3	2-10-3
	18-13-0	17-5-0
	4-6-0	4-6-0
	8-2-0	8-2-0
	49-6-6	49-6-6
	2-7-0	2-7-0
	2-7-0	2-7-0
	1-1-0	1-1-0
	72-3-0	72-3-0
	8-11-0	
	3-10-6	
	4-14-0	
	8-2-0	
	8-2-0	
	33-11-6	

Calendar of Charges against Sreenivasa Raghavachar late Head of Salt License fees in the Kolar Taluk during the period he was Hea

Year	Name of Hobli	Name of Village	Name of Tenderer	No. of Salt pans tendered for	Amount of Tender including Excise Duty	Amount paid or deposited by the Tenderer	Charge against the Head [illegible]	The Deputy Commissioners order in regard to the Charge	The Head's explanation in the Case presented Dewan's O
				5	6	7	8	9	
		Krishnakal [illegible]		2	17 8 6	4 2	—	in Column 6	Commissioners
			Kodaji Chena-pah	1	7 11 3	1 13	—	was unauthor	orders in the
			Byregowda	1	6 10 3	1 9	—	-ly and	tender register
Do		Kalava	Byregowda	1	3 11 6	- 14	—	improperly	called for a
Do		Chicka Hollabi	Byregowda	1	3 7 3	- 13	—	omitted by	report as to
Do		Linge-halli	Kolar Virupaya	1	9 - 6	2 3	—	the Head	whether the
Kolar		Soma-Sundra	Do	1	6 14 6	1 10	—	Gumastah	pans mentioned
					62 15 3	14 14	—	from the	in Column 5
								Jamabundy and the deposito	were manual ones and
								received from	reserved the
								the tenderers	final decision
								were repaid	in these Cases
								to them in cash	pending the
								or by Credit to	receipt of
								other pans	such report
								tendered for	Though these
								by them	were un-
									-objectionable
									pans, the Head
									Gumastahs

Jarana (1884 - 85)

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umastah, Chittamani Taluk in connection with the embezzlement
d Gumastah in the last mentioned Taluk.

Gumastah's as contained arose statement by him at the free —	Remarks by the Deputy Commissioner.
10	11
ommissioners No: 6386-94-1114 bruary 1880 authorized icenses for the exist- d for those opened ion of others already and which may fall ir. No new pans ted under the said A list of salt pans d in the Taluk and s in 1879. If this ded the pans in y might be regarded nable pans and been sanctioned ommissioner having report as to why ider reference here on the list of 1879, of the information of the Shikdars	In para 2 of the [redacted] Commissioners Proceedings No: 6386-94 / Rev: 1114 dated 28th February 1880, it is laid down that licenses should be issued for the existing pans and for those opened in substitution of others already in existence and which may fall into disrepair. As many of the old pans which should have been included in, had been omitted from, the list prepared in 1879, showing the Inamul pans and as this list could not in consequence be strictly adhered to in the disposal of darkhasts for salt pans, it was customary in the first instance to sanction such of the pans applied for as had been included in the said list and in regard to the rest, to call for information as to whether they were old pans that had been previously leased out and why they were omitted from the list of 1879 and to sanction them afterwards, if on receipt of the required particulars it was found that they were old pans. This procedure was ratified by the Government order conveyed in Proceedings → No. 4652/157 dated 6th November 1884 From the Tender register of salt pans sub-

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collected from the respective tenderers, but even supposing that it was perhaps not collected the Head Jamadar is seriously at fault - for having omitted the amount without bringing the matter to the notice of the Amildar and taking the necessary steps for the recovery of the money.

He is moreover guilty of fraud in having falsely reported that all the pans had been included in Jamabandi, though he had in fact left out the aforesaid amount and in having thereby caused loss to Government -

Further the tenderers are not at liberty to work the pans until they pay up the full and sanctioned.

The statement "C" hereto attached shows in detail with dates the amounts received up to the 2nd March 1887 for the pans for which no deposits had been paid up to the 16th January 1886.

A glance at this moment will show that the total amount (inclusive of local cess) of the tenders offered by the persons therein named was Rs 407-3-3, that of this Rs 298-15-7 was collected and that a balance of Rs 108-3-8 was left out.

The total amount of tenders as per statements "B" & "C" is Rs 897-8-9, of this Rs 608-13-4 has been credited to Government and the balance left out of account amounts to Rs 288-11-5.

In the report submitted by the Amildar

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The Commissioner
Considering all these
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to the District office on the 18th January 1887 in reply to the aforesaid order No 987 dated 26th January 1886 it is stated that all the Sanctioned pans have been included in Jamabundi according to orders and that the Hukm is returned to be filed. This report is in the handwriting of Srinivasa Raghavachar and has been Signed by the then Amildar Mir Nizamuddin Ali Khan There can be no doubt from the above report that all the pans for which payments had been made fully or partially up to the date of the Sanc had been Sanctioned. The amount of these pans is shown in the Statements 'B' and 'C'. It has been proved by the records that some of the pans

shown in Statement marked "A" and for which no deposits were received had also been Sanctioned by the District office and though the Headsumastah was bound to include the amount of such pans in Jamabundi the same has not now been taken into account. It is doubtless that the tenderers worked the pans shown in the Statements marked 'B' and 'C'

Of the total amount of Rs 897-8-9 due for the said pans, Rs 608-13-4 has been credited as per accounts and the balance of Rs 288-11-5 left out for which Srinivasa Raghavachar is responsible. This amount must have been

unauthorizedly on the 21st
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Submission of 885 as may
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of Rs 62-15-3 in the afore

	minus the sum of Rs 148-2-6	Rs.	As.	P
	stated to have been held under			
	deposits at the time he left the Taluk.	329	8	10.
2	Amount not credited to Government			
	out of the Sum of Rs 1391-14-9			
	shown by him as "Jamabundi"	1	8	0
	Total.	331	0	10

The total amount for which Srinivasa Raghavachar is held liable in respect of the three years Jaraua Parthiva and Vyaya, is Rs 1246-3-2 as shown below:-

	Rs.	As.	P.
Jaraua	604	7	0.
Parthiva	310	11	4
Vyaya	331	0	10
Total	1246	3	2

If Srinivasaraghavachar had appeared before this office for examination in pursuance of the notice issued to him his irregularities and frauds would have been more clearly brought out.

16-9-95

From — [redacted] Commissioner

February 1885, and on the 28th March be ascertained from registers. In the forming an enclosure it office, Order No. 3rd June 1885, Sanction d to the pans in the list prepared particulars were the case of the pans now under pans were not either in this year of the previous

particulars were for in regard to Dalsamoor and blies included said Statement

mitted from the Taluk to the District Office for Sanction during the year Jaraua 1884-85, it appeared that in the case of many villages more pans had been applied for than were shown in the list of 1879. Orders were therefore passed in the Tender Register in January 1885 Sanctioning the number of pans mentioned in the list of 1879 and calling for particulars as above in regard to the additional pans of Doddahollabbi, Singehulli, Kalva, Chickkahollabbi and Somasundra Villages referred to by Sreenivasa Raghavachar - No replies were received from the Taluk to the said orders. It is clear that these were old and unobjectionable pans and could have been leased out, if the report called for by the Deputy Commissioner had been received from the Taluk Without Submitting the required report and without waiting for the Deputy Commissioner's final orders, Head Gumastah Srinivasa-Raghavachar omitted the tender amount of these pans from the Jambandi and refunded the deposits paid by the tenderers aggregating Rs 14-14-0 as

being the amount of loss thus sustained by Government

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Shown in the margin.

Village	Name of tenders	Amount of tenders Rs	As	P	Amount of deposit Rs	As	P
Doddahollabbi	Narsapur Krishnaka	7	15	6	1 (16-4-06)	14	-
	Nanjundappa	17	8	6	4	2	-
	Byregowda	6	10	3	1	9	-
	Kodagi Chinappa	7	11	3	1	13	-
Kalva	Byregowda	3	11	6		14	-
Chikhollabbi	Byregowda	3	7	3		13	-
Singehalli	Kolar Virupaya	9	-	6	2 (16-4-06)	3	-
Somasundra	—— Do ——	6	14	6	1	10	-
		62	15	3	14	14	-

This amount with the exception of Rs 1-10- relating to Somasundra Village was drawn from the Treasury on the Head Gumastah's Vouchers which he took the opportunity of Signing as Treasury officer during a time when he happened to be placed in temporary charge of the Current duties connected with the Treasury. The Head Gumastah has not shown any authority from the Amildar or Sheristadar to omit the amount of the pans from the Jamabundi or to refund the deposits received therefor. The Head Gumastah's plea that the accounts have been Signed by the Taluq

Out of the Sum of Rs 1391-14-7 shown by Srinivasa Raghavathar as "Jamabundi" for this year Rs 1390-6-9 appears to have been credited in the Treasury accounts up to the date he left the Taluk and the balance of Rs 1-7-10 or 1-8-0 as per his Kulwar Statement has not been accounted for. This last mentioned amount has been shown by him in his kulwar takda as balance for which no details are available - He is responsible for the said amount -

The amounts for which Srinivasa Raghavathar is responsible in respect of Vyaya as per particulars given above are shown hereunder -

Amount (Rs 477-11-4) left out
of account by Srinivasa Raghavathar

unauthorizedly and without the Submission of the required report omitted the amount thereof from Jamabundy and has on his own — responsibility caused the Chowthaijamaab held under — deposits to be refunded from the Treasury. He is therefore liable to make good the Sum of Rs 62-15-3

on the 21 st reminder 885 as may the Hobli Re- Statement to the Distri- 187 dated was accorde contained in 1879 and called for in additional notice. Thes leased out or in any years.

Similar, also called his pans of Vengal th in his afor

		Rs.	As.	P.
	minus the sum of Rs 148-2-6 stated to have been held under "deposits at the time he left the Taluk.	329	8	10
2	Amount not credited to Government out of the Sum of Rs 1391-14-9 shown by him as "Jamabandi"	1	8	0
	Total.	331	0	10

The total amount for which Srinivasa Raghavachar is held liable in respect of the three years Tarana Parthiva and Vyaya, is Rs 1246-3-2 as shown below:-

	Rs.	As.	P.
Tarana	604	7	0
Parthiva	310	11	4
Vyaya	331	0	10
Total	1246	3	2

If Srinivasaraghavachar had appeared before this office for examination in pursuance of the notice issued to him his irregularities and frauds would have been more clearly brought out.

16-9-95

From — [redacted]

February 1885, and on the 28th March be ascertained from registers. In the forming an enclosure it office, Order No. 3rd June 1885, Sanction d to the pans in the list prepared particulars were the case of the pans now under e pans were not either in this year of the previous.

particulars were for in regard to Dalsanoor and blies included said statement

mitted from the Taluk to the District Office for sanction during the year Tarana 1884-85, it appeared that in the case of many villages more pans had been applied for than were shown in the list of 1879. Orders were therefore passed in the Tender Register in January 1885 sanctioning the number of pans mentioned in the list of 1879 and calling for particulars as above in regard to the additional pans of Doddahollabbi, Singehulle, Kalva, Chickkahollabbi and Somasundra Villages referred to by Sreenivasa Raghavachar. No replies were received from the Taluk to the said orders. It is clear that these were old and unobjectionable pans and could have been leased out, if the report called for by the Deputy Commissioner had been received from the Taluk. Without Submitting the required report and without waiting for the Deputy Commissioner's final orders, Head Gumastah Srinivasa Raghavachar omitted the tender amount of these pans from the Jambandi and refunded the deposits paid by the tenderers aggregating Rs 14-14-0 as

(Jar and [illegible] (1884 - 85)

What order does
letter is adjust the deposits
the debit order of the debentures
this subscriber's name in the North Of [illegible] such
No fixed [illegible] a minor [illegible] It is
under this [illegible] for all of [illegible] sums
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in the Tender Register that on the 26th January 1887 Balagai Sapigas paid Rs 31-0-0 with a local Cess of Rs 1-15-0 for a pan in wet land No. 221 of Kulandahalli Village and Rs 42 for a pan situated in wetland No. 218 of the same Village. Licenses (Nos 115 and 117) prepared in the name of this individual for the aforementioned two pans were also sent to the Amildar with the said order No. 135. The Head Gumastah has to explain why instead of entering under Jamabundi the total amount of Rs 73-0-0 with the local Cess of Rs 4-9-0 = to Rs 77-9-0 he showed only Rs 32-15-0 and left out Rs 44-1-0 and what became of the balance

Officers is useless and misleading.

The Head Gumasta who is Chiefly responsible for the accounts is bound to prepare them truly and correctly and to see that the inclusion therein and the exclusion therefrom of moneys are supported by the necessary Vouchers or Sanction obtained from Competent authority. The mere fact that the Amildars relying on the Head Gumastahs' honesty, have signed the accounts amidst their multifarious duties cannot in any way lessen his responsibility. Seeniwasa Rayanpur seems to rely upon the District office order No. 187 dated 3rd June 1885 as an authority for omitting the pans in question from the Jamabundi. The said order was not issued in Connection with these pans, but relates to others. Even if the order be applied to the pans under reference the Head Gumastah has acted contrary to it also as shown by what follows.

not Sanctioned officer on the score owing been included of 1879.

by Commissioner's me answerable ey connected pans on the ground ed to Submit d report regard- that I omitted from the Jamabundi nd that I repunded without authority an independant Taluk. As a I have acted

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April 188 -
56-14-6

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When the order No. 187 was issued to the Taluk
the year Jarana (1884-85) had expired and the
season for the manufacture of salt for that
year had also passed away. This order expressly
states that the deposits should be refunded only
after ascertaining that the tenderers had not
worked the pans applied for by them. At the foot
of this Muktum is to be found an order recorded
by the then Amildar on the 4th June 1885 directing
the Head Gumasta to issue tarkids to the Sheikdars
requiring them to inspect and ascertain whether
the unsanctioned pans had been worked or not.
The Head Gumastah who had the record with him
not only failed to issue tarkids to the Shaikdars
as directed but also made below the Amildar's
order a false Shara (without date) with his
own hand to the effect that the Sheikdars had
been written to.

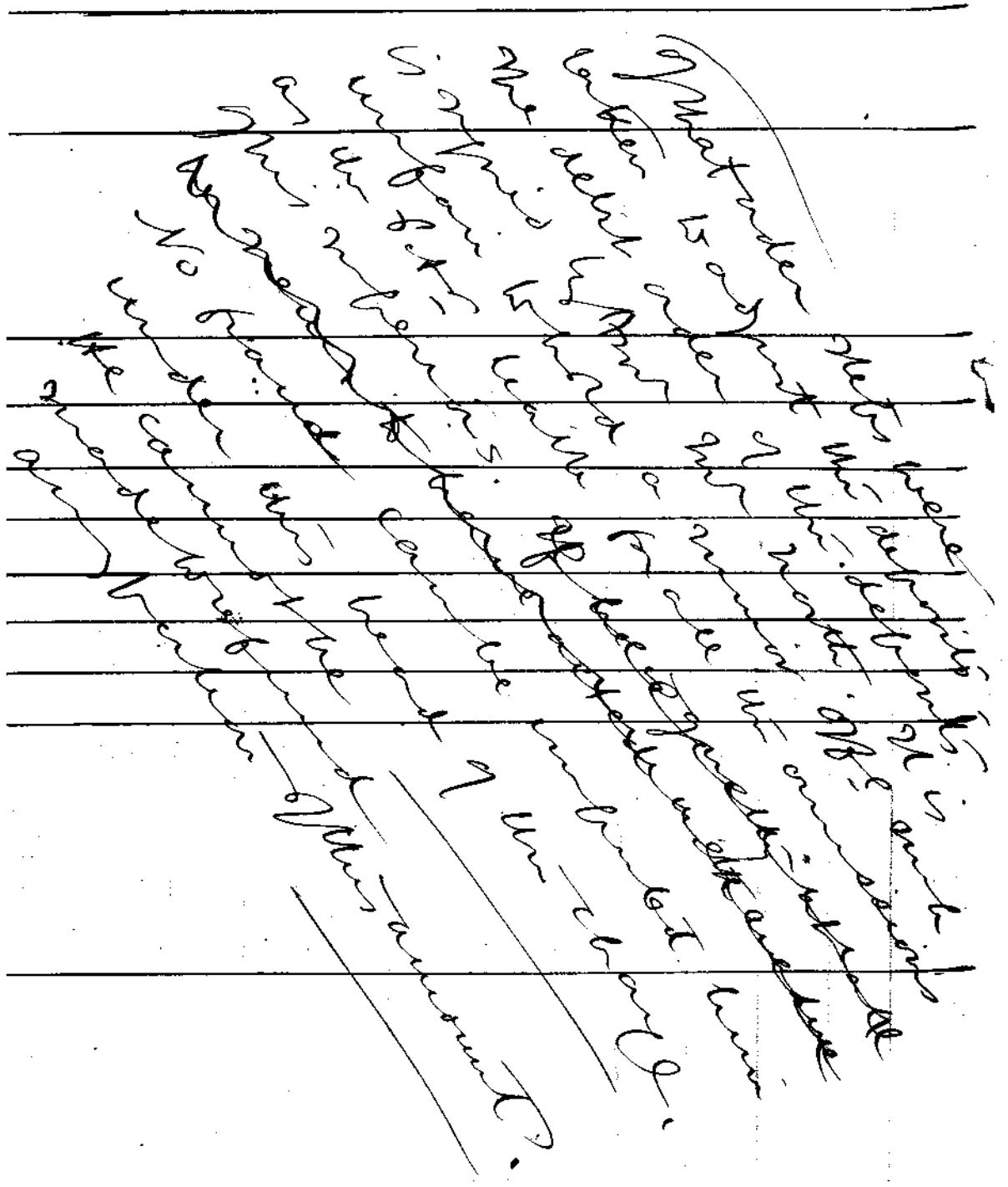
He has further caused another Jamabandi Shara

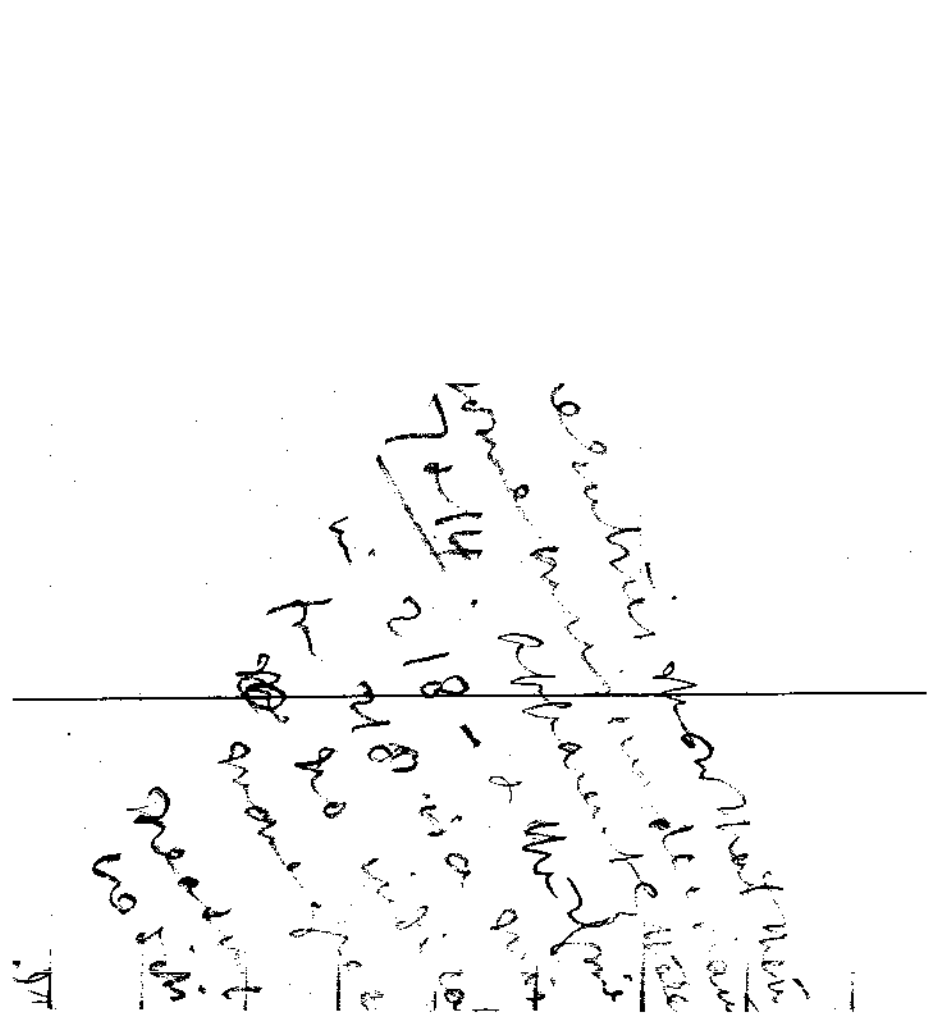
~~the Kodi, Manjeshalli Village and Rs 56 for~~
another pan No. 59 which used to be worked
by one Mylegowda making a total of Rs 112.
Further a license number (70) prepared in the
name of this individual for the said two pans
was also sent to the Amildar from the District
office with order No. 135 dated 6th May 1887.

Under such circumstances, it is for
Srinivasa Raghavachar to explain how the above
sum of Rs 112 with the local Cess of Rs 7-0-0
due thereon was left out of account by him
and what became of this amount which
was actually collected.

Srinivasa Raghavachar has stated

(Jarana (1884-85)





in the Tender Register that on the 26th January 1887 Balagari Sapiga paid Rs 31-0-0 with a local Cess of Rs 1-15-0 for a pan in wet land No 221 of Kutandahalli Village and Rs 42 for a pan Situated in wet land No 218 of the Same Village. Licenses (Nos 115 and 117) prepared in the name of the individual for the aforementioned two pans were also sent to the Amildar with the said order No 135. The Head Gumastah has to explain why instead of entering under Jamabundi the total amount of Rs 73-0-0 with the local Cess of Rs 4-9-0 = to Rs 77-9-0 he Showed only Rs 32-15-0 and left out Rs 44-10-0 and what became of the balance

not Sanctioned by Commissioner

Officers is useless and misleading

The Head Gumasta who is Chiefly responsible for the accounts is bound to prepare them truly and Correctly and to See that the inclusion therein and the exclusion therefrom of moneys are Supported by the necessary Vouchers or Sanction obtained from Competent authority. The mere fact that the Amildars relying on the Head Gumastahs' honesty, have Signed the accounts amidst their multifarious duties Cannot in any way lessen his responsibility. Seenivasa Rayhanker Seems to rely upon the District office order No 187 dated 3rd June 1885 as an authority for omitting the pans in question from the Jamabundi. The Said order was not issued in Connection with these pans, but relates to Others. Even if the order be applied to the pans under reference the Head Gumastah has acted Contrary to it also as Shown by what follows.

I have omitted from the Jamabundi and that I repunded without authority an independant Taluk. As a Sanctioned officer on the Score of having been included

I have acted

Samappa

Marikempa
Sowda:

Byrappa

Veeranah

Munivenkatapa

Govindapah

Akkisheth

Ramanah

Rev Mr states that
he is not included in
the [illegible]
[illegible]

(Jan 1884 - 85)

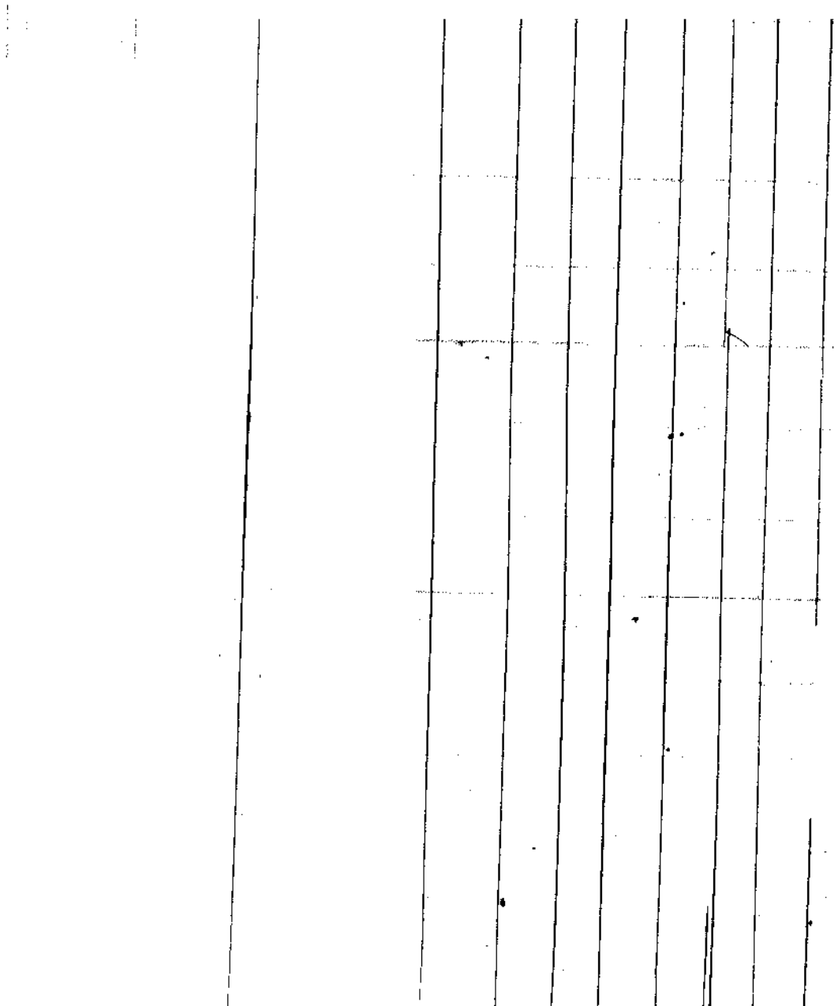
GOVERNMENT OF MYSORE

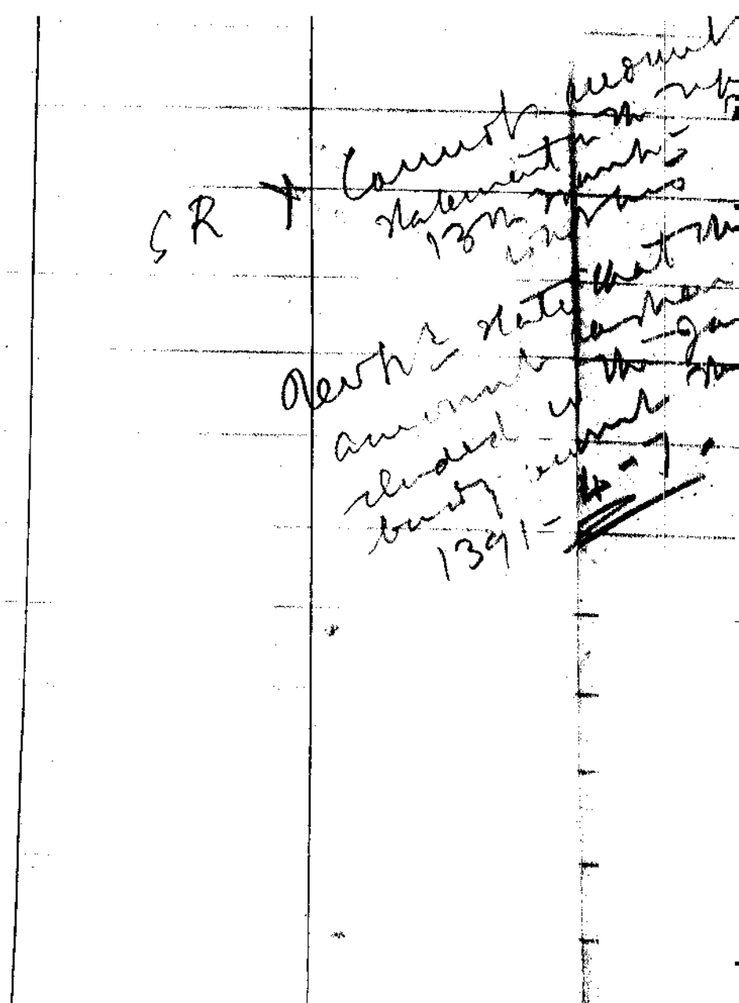
In the Kulwar Taluk (Statement) produced by Srinivasa Raghavachar before the Amildar of the Kolar Taluk subsequent to the commencement of the enquiry into his case, the Statement that the marginally noted individuals did not pay the full amount of their tenders and that the part payments amounting to Rs 148-2-6 made by them as shown opposite each had been held under "deposits" when he left the Taluk.

Rs.	As.	P.
6	4	0
16	4	0
4	10	0
1	14	0
3	12	0
56	14	6
26	0	0
32	8	0
148	2	6

The Shara made by Srinivasachara Char in the Tender Register shows that on the 19th February 1887, Hindupur Govindapah one of the above named individuals paid Rs 56 for a pan number 58 situated near

written by some of the persons under date the 15th June 1886 to the effect that reminders had been issued. The Head Gumastah has not proved the issue of tickets or reminders as alleged nor is there any reference in the Taluk to show that they were ever issued. Sreenivasa Raghavachar is clearly blameable for the omission of the pans in question from the Jamabundi accounts and for the unauthorised repayment of the deposits without ascertaining as directed in the above said order No. 187 whether or not the pans had been actually worked. He is also responsible for the loss accruing in consequence. It is impossible to believe that the applicants who had paid deposits for these pans did not work the same for 1884-85 taking advantage of the confused state the affairs of the Taluq were in at the time. The explanation referred to by Sreenivasa Raghavachar as having been given by him seems to be that





contained in certain English statements produced by him at this office with his petition dated 25th January 1892 and it is not clear how he can prove by the same that this office order is unjustifiable. He could not be questioned on the point as he did not appear for examination. The statements above referred to are inconsistent as they will speak for themselves.

※ Village	No. of pano	Amount		
		Rs	A	P
Obenahalli	1	3	4	-
Jannagotta	1 situates on metro No. 42	3	8	-
do	1-do-57	4	-	-
do	1-do-69	4	4	-
Nukkanhalli	1-do-206	5	4	-
Ternahalli	1-do-338	5	8	-
		25	12	-

※ Amount that Rs 25-12-0 as per margin was received from the aforesaid Virupaya on the 26th February 1887. This being the case, it is not clear why Srinivasa Rayhavathar stated in the Amildar's Urzi No. 2416 dated 13th March 1887 that no Deposit had been paid by Virupayya and why the fact of the recovery of the said amount was not mentioned therein in the Amildar's subsequent Urzi No. 717 dated 26th August 1887. Moreover from the statements of the reports of the Amildar Srinivasa Rayhavathar has to explain

X S.R. Kolvan Colum
Appeals need 2 nd
Subordinate Collector all —

(Jan 1884 - 85)

Halagenhalli

Vemdgal	Kolar Vinapaya	2	19	12	—	4	8	—	The order passed by the Deputy Commissioner is regular as the tenders of Sanctioned the two pans tendered for at Halagenhalli by Kolar Vinapaya The amount of these pans has been left out of Jama - bundy by the	As explained in Column 8 there are good grounds to effect that distinctly the amount tendered for these pans has been Collected and misappropriated by the Head Gumastah or if that be not the case, the amount has been lost	When the original Shara was opposite to whether a Balanji Kanday of 1879 this Village the License in Swath were in Lands Lands orders

from Medihalada Nanjapah and Kolar Virupaya as per details given in the said statement "F" there remained a balance of Rs 232-2-6.

Deducting this balance from the total amount of the Tender Register Viz Rs 2107-4-5, there remains Rs 1869-12-11 which Clearly represents the amount actually Collected from the tenderers. Though this latter amount (Rs 1869-12-11) should have been Shown by Srinivasa Raghavachar as "Jamabundi" for the year, he included only Rs 1391-14-7 in the accounts and left out Rs 477-11-4 for which amount he is responsible. It is for him to Show that this amount Rs (477-11-4) has been credited to Government.

to 1388-12-2
add 441-3-3
1829.15-5
232-11-0
2062.10-5

It appears from the Tharas made by Srinivasa Raghavachar in the Tender Register

Tender register was submitted, a written therein Sigenhalli to the a separate report submitted as to i pain existed in land or in a land. The list claims 5 pains for It is clear from Register that 3 of these pains Bolagi Banjar d: 2 in Kandayan In accordance with pains existed in Tarand

The Pahani accounts of Tarand, the License Register of Swabhavas and the original tenders received for Tarand clearly show that as particularized in the margin there are 6 pains on Sirkar lands and 2 on unoccupied lands making a total of 8 in the Village of Hollegenhalli. By the order passed by the Deputy Commissioner in the tender register on the 29th January 1885, 2 pans were leased out to Sergenhalli Nanjundapah for Rs 31-0-0, 1 pan to Gunga for Rs 12-0-0 and 2 pans to Kolar Virupaya for Rs 18-0-0. There is no reason to doubt the fact that these pans were existing on Sirkar lands. None of the Three

No. of pans	Survey Nos. of the lands on which the pans are situated.	Whether Sirkar Banjar or occupied.
1	144	Sirkar Banjar
1	151	—Do—
1	158	—Do—
1	171	—Do—
1	178	—Do—
1	180	—Do—
1	79	occupied by Hanumappa
1	89	—Do— by D. Ramappa
8		

(Jan 1884 - 85)

Halagenhalli

Vemagal	Kolar Virupaya	2	19	12	-	4	8	-	The order passed by the Deputy Commissioner in the regular of tenders has distinctly sanctioned the two pans tendered for at Halagenhalli by Kolar Virupaya. The amount of these pans had been left out of Jamma - bandy by the	As explained in Column 8 there are good grounds to believe that the amount tendered for these pans has been Collected and mis - appropriated by the Head Gumastah or if that be not the case, the amount has been lost	When the originally Shara was opposite St effect that would be whether a Balagi Kanday an of 1879 Co this Village the License in Swath were in Lands an Lands. orders re

X S.R. Kolar Collr
Approved recd 2 Nov
Subordinate Staff all —

~~Head~~ Gumastā	by Government	during
without	through this	Balāji Lax
authority. Out	irregularity	worked on
of the deposit	and omission	the three
of Rs 4-0-0	and he is	Sold by
received from	therefore liable	the remain
the tenderer on	to make good	being on
account of the	the loss.	as will be
said paro,	The Head	Statement
Rs 4-0-0 which	Gumastā	Urzi No. 7
was first	pleaded the	1884. This
credited by the	omission of	for writing
Head Gumastā	the amount	to above.
to the above	from the account	This sh
named Killaye	was due to	been fully a
has since	an objection	District offi
been imposed	having been	Sanction

(6-4-87)
(25-2-87)

Nov. 1884 Credited by Head Gumastā Rs 2-0-0
Dec. 1884 " " " " 27-5-9
Received under

Rs 717-
20 "
Commi
Rs

tee Sale of the pans in
ds which had been
the previous year,
Rāyji pans were
public auction and
ing two left out
Kandayam lands,
observed from the
Submitted with
dated 28th April
was the reason
the Shara referred

ra not having
ttended to in the
e, an order
the pans was

darkhastdars named above applied for any pans situate on Hidwalli lands. Even if they had applied for such pans, the Same would not have been granted to them, and this Conclusion is established by the Deputy Commissioner's order in the case of Kallukalli pan relied on by Sreenivasa Raghavathar as being favorable to his cause. Vengal Nagappa had darkhast-ed for a pan on Kandayam land and particulars were Called for regarding the Same - Sreenivas Raghavathar's plea that the amount of the two pans had to be left out owing to a tukrar raised by the Kandayamdars after the pans had been Sanctioned in favor of Virupaya is under these Circumstances quite in-Consistent and must be regarded as a lame excuse put forward in order to Conceal his fraud. The pans Sanctioned by the District office Could not under any Circumstances be Cancelled by the Taluq

The Amildar's Urzi No. 2416 dated 13th March 1887 in the handwriting of Srinivasa Raghavaphar late Head Gumastah, Stated that Jamkada Vallegowda, Kolar Virupaya and Medihalada Nanjimpah had not up to the date thereof produced the "Deposits" but the remaining tenderers had paid the full amount of their respective tenders. The total amount (including local Cess) of the tenderers relating to the pans applied for by the 3 individuals above named was Rs 302 - 0 - 3 as per particulars given in the Statement "F" hereto attached.

Deducting from this, Rs 69 - 13 - 9 appearing from the Shares made by Srinivasa Raghavaphar in the Tender Register to have been Collected

A further Scrutiny of the accounts for this year has disclosed more irregularities than those Enumerated in this office order to the Amildar of Kolar No. 123 dated 12th June 1892 and they are briefly described hereunder as elicited from the records though the truth regarding them could have been more fully established if Srinivasa Raghavachar had not failed to appear for examination in respect of the same.

The total amount of the highest tenders received for this year as per Jabey office Copy of the Tender Register was Rs 1983-5-0 and the prescribed local Cess thereon was Rs 123-15-5 making a total of Rs 2107-4-5.

2062-10-5

an oversight - | authorities without making a previous reference to, and
t of the two pans | obtaining the orders of the Deputy Commissioner. The
i Sheikdar Syed | case being such, the Head Gumasta did not obtain
ort No. 990 dated | a written authority even from the Amildar for leaving
1885 to the effect | out the amount of these pans from the accounts and
ndayanadar had | he is therefore answerable for the same. Out of the
ne earth is forth- | deposit of Rs 4-8-0 paid by Virupaya for the pans
The report of | in question, Rs 4 was credited towards the Same
Venkatramanaya | in the Nagadi accounts of 16th November 1885 upon
Hobli No. 30 forward- | a Voucher written by Sreenivasa Raghavachar himself
rsildar Virupaya's | as Head gumasta and signed by him as Treasury
g to pay the amount | officer, but in the revenue accounts the Head
ns has been entered | gumastah has contrary to the said procedure
It is clear from | wrongly credited the amount towards Virupaya's
es that after the | pans in other villages. If as alleged the Sheikdar
been Sanctioned | of Vemgal Hobli had reported that the Kandayanadar
anadar refused | had refused to give earth for, and Virupaya

(Jaffna 1884. — 85)

The order of the Sub Court Sanctioning Ner pans of 29th Jan 1885 in an order of the Land Board to answer to the civil summons of 21st Feb 1885 the Vidane Mudaliyar & Vidane Nilakkarar of Vinpaya Kir. respect of his pans in other villages. The balance of Amias eight has also been credited towards Ners pans.	transfers to the Credit due to Vinpaya the pans were situated on a Kandayam land is unfounded and cannot be accepted. He had no authority whatever to leave out the Sanctioned pans without orders.	received passed by In respect the pans were left out, the Kassims rep of March that the Na refused to g coming. Sheikdar of the Same ing Darkh Chit objecting of these pa in the diary. These referen pans had the Kandaya

Vidane Mudaliyar of Vinpaya
Vidane Nilakkarar of Vinpaya
Vidane Nilakkarar of Vinpaya
Vidane Nilakkar

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Darkhasta
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Just ab
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the Deputy
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agrees to
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occupant
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...rk objected to pay
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...one the entry
...Agenhalli in the
...ider is to be found

Commissioner's
...ch directs in respect
...rans on Kandayan-
Kallahalli Village
...Kandayandar
...pay the amount
...Mers, the pans
...men to him as
...of his being the
...of the land,
...if he does not
...Same will not

objected to pay the amount of the pans under reference, there was no occasion to credit the deposit (by the proper head auth) of Rs 4-0-0 six months after the receipt of such reports. Sreenivasa Raghavachari's plea is quite untenable. The Sheikdar's reports do not substantiate the Head Gumastah's allegation that a tukrar was raised in regard to the pans in question. The Head Gumasta seems to have been attempting to conceal his fraud by citing in his favor reports relating to other pans or to other matters. Of the references quoted by the Head Gumastah the report dated 9th March 1885 is forthcoming. Report No. 30 is not available, but only the diary in which it has been entered. Moreover, if as alleged by the Head Gumastah the amount of the two pans under notice had on good grounds been omitted from the Jamabundi account owing to a tukrar by the Kandayandars,

Raghavachari in his Kulwar Statement as outstanding balance for Parthiva - 21-15-11

310-11-4

The allegation of the Head Gumastah that the District Revenue Sheristadar prepared the Statement as he liked is simply absurd. He did not question the Correctness of any of the entries contained in the Statements when I examined him (Head Gumastah) on the Same in my Camp at Royalpad on the 28th April 1892.

that foreseeing that if he showed the same as balance for Tarana, the matter would attract attention leading to the detection of his fraud, he showed a less amount for that year and more for Parthiva.

The following shows the amounts for which Srinivasa Raghavachar is responsible in respect of Parthiva as per particulars given above

No.	Items.	Amount
1	The portion of the amount of Sanctioned loans left out of Jamabundi.	288-11-5
2	Amount groundlessly shown by Srinivasa	

Salute officer: Deputy Commissioner's coming, it is to say that I left ms. It is not right that cases of the ire should be differently.

What has reaved ght ms must be vored.

to the from ers, not full ently with ion, sia

any one and should interfere the said order Lto the pass ms. in question out of account

the fact would have been mentioned in the Amildar's report dated 18th January 1887, which is in the Head Gumastahs' handwriting and this report would not have stated as it has that the amount of all the pans sanctioned had been included in the Jamabundi. Without including in the Jamabundi all the amount which should justly have been booked or even the sum of Rs 4-0-0 that had actually been credited in the Treasury account, the Head Gumastah obtained the Amildar's signature to a false report to the effect that all the amounts had been brought to book and this is an error fault committed by the Head Gumastah. As the record connected with the Amildar's Urzi No. 75 dated 28th April 1884 cited by the Head Gumastah is not forthcoming, it is not possible to refer to the statement said to be an enclosure to it nor does it appear to be favorable to his cause.

(Jarana 1884-85)

| Signature | Wrata Ngarahara | | |

regarding the
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aluk. The pans
sanctioned in
office as recommend
Amildar who
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gowda, the highest
ld decline to
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is accordingly
Marekempagowda
February 1883

In Column 9 (Name and residence of the highest tenderer) of the Taluk office Copy of the tender register, Srinivasa Raghavathar has written the following in regard to the Urata Agrahara pans.

Marikempa gowda having put in a tender and disappeared, Viripayya's tender has been accepted and the difference is therefore recoverable from him. ("Marekempe gowda"). The Head Gumastas' allegation that this Shara was written when the tender register was submitted from the Taluk cannot be credited for the reason that a similar Shara having been entered by him in the last Column "Amildars opinion" of the register there was no occasion whatever to repeat the same Simultaneously in Column 9. As it is evident from the numerous like entries made by Srinivasa Raghavathar in Column 9 and he

in Vyaya a Sum of Rs 121-6-7 was credited to Salt on account of Parthiva; Whereas Srinivasa Raghavathar has shown Rs 135-8-4 in his "Salphada" account and Rs 127-3-7 in his Kulwar Statement. This is inconsistent. It is evident that he has enhanced the amount of Collections in the Salphada account by transferring money pertaining to other years.

Though the full amount shown by Srinivasa Raghavathar as Jamabundi for Parthiva was collected in that year and in the beginning of Vyaya, he has shown in his Salphada account a balance of Rs 249-0-8 for Parthiva as outstanding at the Close of Vyaya. This is quite irregular and fraudulent. This is the amount misappropriated by him

(Journal 1884-85)

that foreseeing that if he showed the same as balance for Tarana, the matter would attract attention leading to the detection of his fraud, he showed a less amount for that year and more for Parthiva.

The following shows the amounts for which Srinivasa Raghavathar is responsible in respect of Parthiva as per particulars given above.

No.	Items.	Amount
1	The portion of the amount of Sanctioned loans left out of Jamabundi.	288-11-5
2	Amount groundlessly shown by Srinivasa	

any one and should interfere with the said orders up to the pass ons. in question out of account Taluk officer: Deputy Commissioners the coming, it is to say that I left ons. It is not right that cases of the ire should be differently.

what has happened must be moved. + given not fully clearly, dea

the fact would have been mentioned in the Amildar's report dated 18th January 1887, which is in the Head Gumastahs' handwriting and this report would not have stated as it has that the amount of all the pans Sanctioned had been included in the Jamabundi. Without including in the Jamabundi all the amount which should ~~justly~~ have been booked or even the sum of Rs 4-0-0 that had actually been credited in the Treasury account, the Head Gumastah obtained the Amildar's Signature to a false report to the effect that all the amounts had been brought to book and this is another fault committed by the Head Gumastah. As the record connected with the Amildar's Urzi No. 75 dated 28th April 1884 cited by the Head Gumastah is not forth coming, it is not possible to refer to the Statement said to be an enclosure to it nor does it appear to be favorable to his cause.

annual accounts has a
Submitted, it is clear
that a report had be
ter in regard to the
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were not sanctioned
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be included in the Jo
Apart from the record
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Default

examination, in respect of the pans as alleged by the Head Gumastah. Neither the original Takid issued to the Shekdar nor the notice given to Marekempayowda has been produced - If they had been produced, the truth would have been more fully elicited. Srinivas Raghavathar has not produced any Kyfiet or Muel Rapharvathar has not produced any Kyfiet or Muel reperiences in Substantiation of his Shara in the Office copy of the tender register to the effect that Marekempa fowda has declined and that his Kyfiet has been taken and it must therefore be stated that this unfounded Shara was subsequently written by the Head Gumastah with a view to Conceal his fraud. This Conclusion is also supported by the following entry Contained in the Statement (marked A) produced by Srinivasa Raghavathar with his Explain petition to the Deputy Commissioner dated 25th January 1892.

wire. Shown as "Jumabunde for this year, it is clear that the whole of the amount entered as demand represents what had been actually collected and he had therefore no reason whatever to show in his Kulwar Statement a balance of Rs. 21-15-11 at the end of Vyaya. Hence is fully liable to pay this amount to Government.

It appears from the Nagadi accounts that during Parthiva Rs 601-15-3 was collected for that year and Rs 27-12-1 in the begining of Vyaya. Though the above Sum of Rs 601-15-3 should have been credited to "Salt" in the Nagadi accounts of the said year and the same entered as Collections in the Revenue Saljhada accounts, Srinivasa Raghavathar has only credited Rs 601-14-9 to the head "Salt" in the Treasury accounts

Virupaxyya.
The amount
tendered for
thereof has
been improperly
left out of
the accounts
by the Head
Gumastah,
on his own
responsibility
and the deposit
amount otherwise disposed
of by him.

along with orders in rega
to certain sanctioned p
as may be seen from
diary of the Taluk. The
of Marikuppagowda hav
appeared and given a ky
declining to take up the
has been noted in the re
register. The Register of f
petitions will show that t
addressed on Urgi da
20th March 1883 Complai
that these pawns had n
been sanctioned.

In the register Copy
order No. 78 dated 11th De
1885 issued by the Distr
Office six months after

of Parthiva allowing the balance of Rs 102-0-6 to remain under the head "deposits" and has shown a small collection of Rs 261-10-3 in the Revenue Saljhada accounts of that year. This collection does not tally either with the entry in the Sayar accounts or with that in his Kulwar Statement.

As he had transferred Rs 240-4-6 to Tarana out of the Collections of Parthiva, he made a corresponding deduction in the latter year in the amount of Collections to be entered in his "Saljhada" account for Parthiva. He allowed Collections to remain under "Deposits" with a view to facilitate his transferring moneys from one year to another and from one individual to another.

The Inluk Wasadi accounts show that

utilized that Column for the purpose of noting therein the District office orders of Sanction &c as contained in the original tender register, it can with certainity be stated that ~~he wanted~~ what he noted in the above Column in regard to the Urata Agrahara pans was the Substance of the orders passed by the Deputy Commissioner in the original register in respect of the aforesaid pans and that he wrote the same after that register had been returned to the Taluk.

The Holali diary of the 21st February 1885 relied on by Srinivasa Raghavachar contains the following entry. "A notice to Marekempagowda is herewith sent. It should be served and returned"; but the same does not give a purport of the notice. A Consideration of all the foregoing circumstances leads to the Conclusion that the notice referred to was issued for the recovery of the deficient amount of Rs 4 due

Collections.

Jamabundi						In Tarana						In Parthiva						In Vyaya.											
As per Sakhkarda account			As per Sriniwasa - Raghunathji's Kulkarni Vatan account			Differences			As per Sakhkarda account			As per Sriniwasa - Raghunathji's Kulkarni Vatan account			As per Jakhaj Mayadi accounts.			As per Sakhkarda account			As per Sriniwasa Raghunathji's Kulkarni Vatan account			As per Jakhaj Mayadi accounts					
Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P
646	3	3	646	3	3	-	-	-	-	-	-	-	-	-	-	-	-	261	10	3	496	15	9	501	14	9	135	8	4	127	3	7	121	6	7

121 | 6 | 7

62 | 3 | 5 | 4

62 | 9 | 9

5.

Remark of parties heard & Sale summary &c.

(Tarana 1884-85)

The Dy Subas
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charged and
were under
the Dy Subas
Sravanavar
& dismissed
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with dignity
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in the Subjoined table-

Total.						Balance up to the end of Vyaya.								
As per daily Sista account			As per Sanivara Rayavachana's Kulkarni Statement			As per Jabita Nayaka's account			As per Sabhasta account			As per Sanivara Rayavachana's Kulkarni Statement			As per Jabita Nayaka's account		
Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P
197	2	7	624	3	4	623	5	4	249	-	8	21	15	11	22	13	11

payment for the pans applied for by them

was credited
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ividual (Virupaya)
holding me
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onible officer of
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ubbers and are
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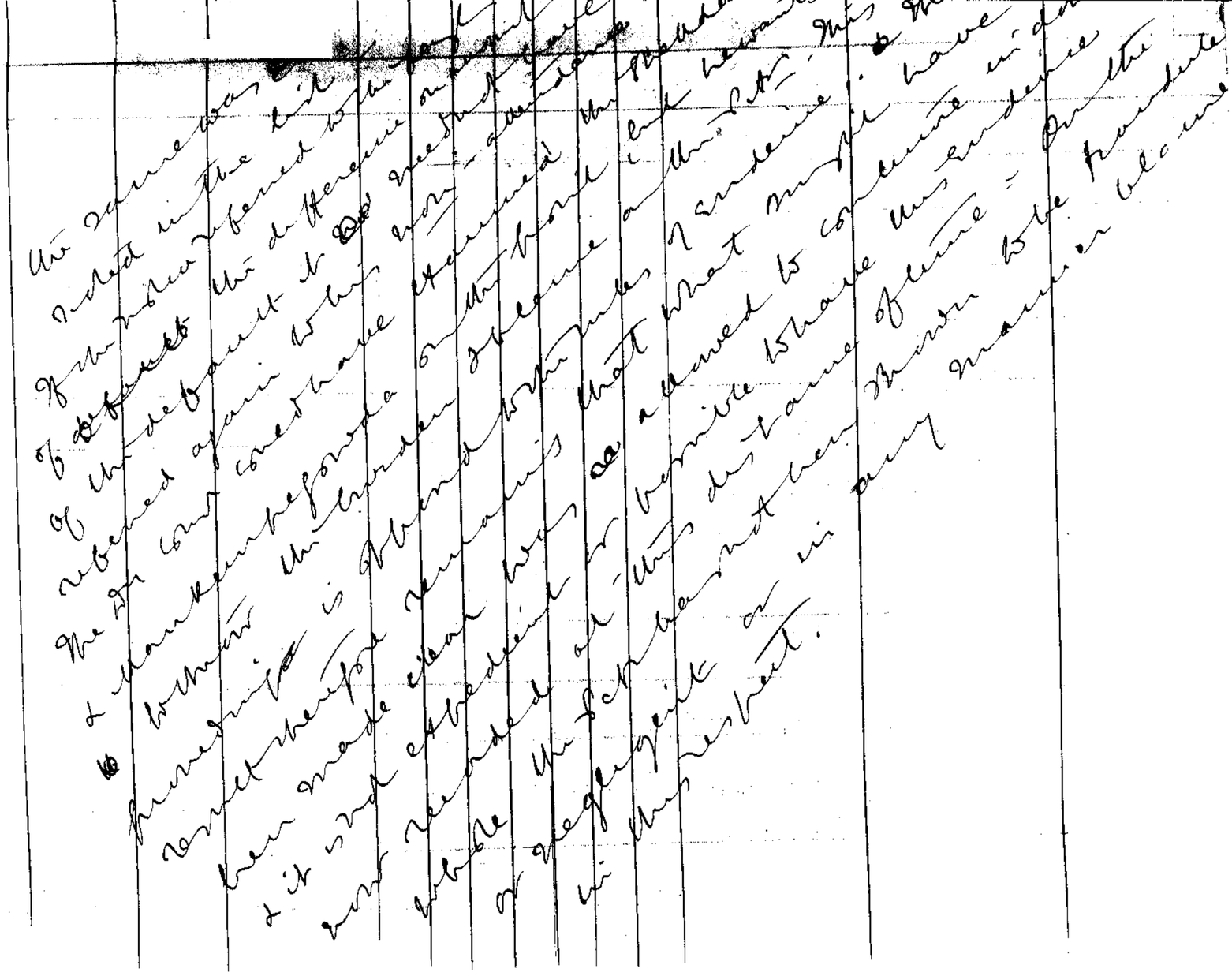
to said
robbers

"Notice was issued to Marekumpayavada who did not appear. The same was noted in the list." (18th March 1885) Virupayas' finyad petition is not forthcoming. A reference to the diary in which it has been entered shows that the pans applied for by him in several villages were mentioned therein and that sanctioned and unsanctioned pans as well as those regarding which particulars had been called for were all included in the same petition. This being the case, it would be fertile to attempt to prove by Virupayas petition that the Urata Agrahara pans were not sanctioned in his favor.

The Correspondence connected with Stukm No. 787 dated 11th December 1885 quoted by Srinivasa Raghavachar is not forthcoming. This seems to have been referred to him and it is his business



sent
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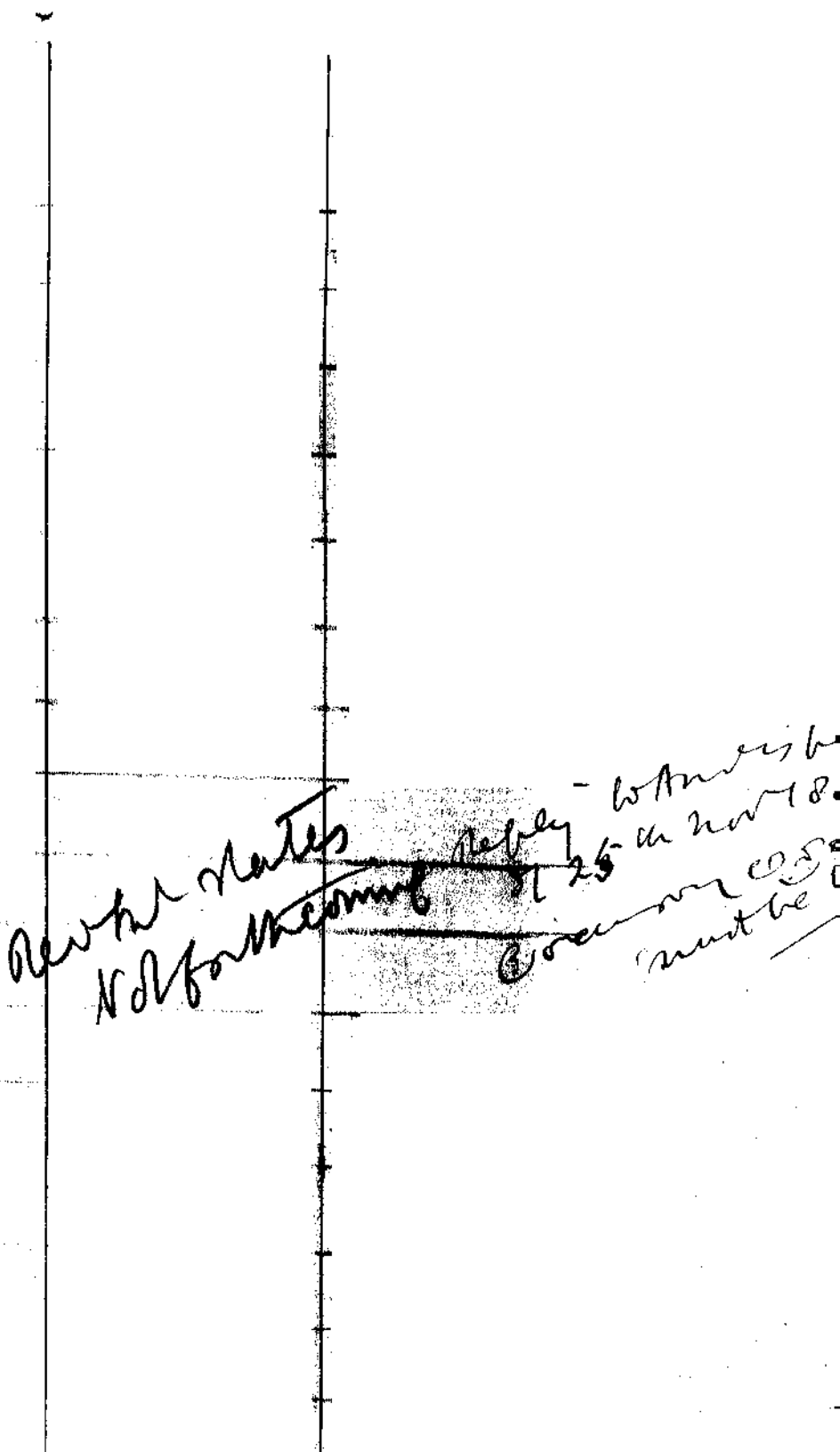
to find it out - The Register Copy of the Hukum receives as follows." The Statement enclosed in your Hukum was returned on the 12th February calling for particulars regarding the Salt pans of Kattur, Kalahastipura, Kulandahalli, Bundeer Krishnapura, Somasamudram Gowdahalli and Mata Agrahara villages. Without requiring reporting the required particulars upto the 30th of last month, you vaguely State that the whole of the amount due for the Sanctioned pans has been received &c." This Hukum does not appear to have been replied to by the Amildar. Out of the pans mentioned in the Said Hukum, those of Kalahastipura, Kulandahalli, Bundeer Krishnapura and Gowdahalli had been Sanctioned by the District office and the amount due therefor Credited in the Treasury accounts long before the issue of

had been included in "Jamabundi and to a Consequent termination" of the Correspondence on the Subject. All this was due to fraud practised by Srinivasa Raghavachar -

Further the above report clearly proves that all the pans relating to the amounts included in Jamabundi were Sanctioned by the District office -

The discrepencies existing between (1) the Statement produced by Srinivasa Raghavachar before the Amildar of Kolar Showing the individual demand on account of Salt pans for Parthiva, the Collections upto the end of Vyaya and the balances; (2) the annual accounts Submitted by him to the District office and (3) the Jabuk Register



amount left out of account has been collected and misappropriated.

The Head Gumastah who kept with him for one year without taking any action the record connected with the said Urzi No. 1185 which had been referred to him wrote a report fraudulently afterwards to the effect that all the Sanctioned pans had been included in Jamabundi, got it signed by the Amildar and sent the same to the District office -

This led to a belief that the full amount of all the pans Sanctioned by the District office or granted by the Taluk authorities on their own responsibility up to the date of the above mentioned report Viz: 18th January 1887

the Same (Hukum) as is evident from the accounts and Shanas made by Srinivasa Raghavachar in the office copy of the tender register. It is therefore useless to endeavor to prove by the above mentioned Hukum, that at the date thereof, the pans in question had not been Sanctioned. As there are instances to Show that while passing orders on the tender register, the District office Called for Certain particulars in the Case of Sanctioned pans as well as those unsanctioned or untendered for, the aforesaid order No. 787 dated 11th December 1885 evidently referred to Such particulars and the report Called for in the Case of Vrala Agrahara pans was probably regarding the recovery of the deficient amount of Rs 4-0-0 due by Mare-Kempegowda. As the Taluk report Vaguely Stated that the money due for all the Sanctioned pans had been recovered, but did not furnish the particulars

called for as above, exception may have been taken to the same in the aforementioned order. Srinivasa Raghavathar not having appeared for examination in pursuance of the notice issued to him, it could not be ascertained what parties he wishes to be examined and upon what points. Srinivasa Raghavathar is responsible for having omitted the amount of these pans from the Jamabandi and for having unauthorizedly and upon his own Insalpatti caused the deposit paid by the tenderer and credited in the Treasury accounts to be appropriated towards the Darkhastadars' other pans. He does not seem to have obtained any special order from the Amildar in this behalf and his denial of responsibility cannot in the absence of such order be accepted.

a separate list of all the pans for which deposits were received subsequent to the date of that report and submit the same to the District Office under the Amildar's Signature, but he omitted to do so for which he is at fault.

Having by his omission allowed facilities for the pans for which part payments had been made being worked by the tenderers without the sanction of the higher authorities, Srinivasa Raghavathar should at least have collected and credited the balances due by them. His failure to do so has added to his fault.

The tenderers who worked the pans could not have failed to complete their payments for the same. It must be concluded that the

Vengal	Jorala Shatta	Settihalli Papaya	1	6	6	-	1	8	-	orders Sanc-	The pans were	In the ten
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										inadvertently	nothing to	opposite eac
			2	10	1	6	2	6	-	been omitted	prevent their	each villag
										to be written	being granted	the said rep
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										Office. Taking	manufacture	issued in
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										the Head	Sanctioning	for particu
										Gumastah	the pans has	orders rega
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										the amount	from the tender	to the Cases
										due for the	register, a	had been
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(Tarana 1884-85)

that the deposits received subsequent to the Sub-
-mission of the Register were included in Jamabandi
and that the balance shown are all excessive -

It having already been established by
records that the Register submitted for Sanction
with the Amildars Urzi No. 1185 dated the 7th
January 1886 included cases in which no deposits
had been received up to the said date, it is useless
for Srinivasa Raghavachar without producing
the Register to contend that the pans tendered
for by the individuals in question were not
included in the Jamabandi -

Even supposing that he did not show
these pans in the Register, he was, as promised
in the aforesaid report, bound to prepare

Srinivasa Raghavachars explanation in regard to
the two pans tendered for by Paipanya and Chikka
Sonnegowda in Tokolaphalla Village, Vempul Hobli,
is too verbose and prolix, but does not satisfactorily
account for his omission to include in Jambandi
the amount of these pans, orders sanctioning which
were through an oversight omitted to be recorded
by the District office and for his having refunded
the deposits received for the said pans in the absence
of any instructions to that effect.

After the return of the tender register from
the District office, with a view to take requisite
action in accordance with the orders passed
therein, it was indispensably necessary for the Head
Gumastah to see what had been written in each
case and there can be no doubt that he perused
every case without exception. His plea that the
cases in question escaped notice is utterly untenable.

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The fact of the omission on the part of the District office to record its orders Sanctioning the pans could never under any circumstances have escaped his attention at the time when he caused the deposits received from the tenderers in question to be refunded to them, or rather to be credited towards other pans applied for by them. It was his Chief duty at once to bring to the notice of the Amildar the fact of the omission and, after ascertaining that the pans had been worked by the tenderers to submit the tender register to the District Office with a view to the omission therein being duly supplied. His failure to do so clearly shows his dishonest intention. No. What benefit did he derive therefrom?

These were unobjectionable pans regarding which a Shara had been written in the last Column "Amildars opinion" of the tender register to the effect that they had been disposed of to the tenderers. It is not possible to say that the tenderers did not work such

Village	Name of tender	No. of pans	Amount of tender			Local Cess			Total			Amount received and Credited to Deposits			Date of credit	Balance left out of account		
			Rs	A	P	Rs	A	P	Rs	A	P					Rs	A	P
Byrandhalli	Seenappah	5	75	-	-	4	11	-	79	11	-	7	8	-	10-2-[illegible]	72	3	-
Kutandahalli	A Karamsabi	1	11	-	-	-	11	-	11	11	-	2	12	-	25-1-[illegible]	8	15	-
Iragasandra	— Do —	1	4	8	-	-	4	6	4	12	6	1	2	-	25-1-[illegible]	3	10	6
Gaddekanmur	— Do —	2	6	-	-	-	6	-	6	6	-	1	8	-	25-1-[illegible]	4	14	-
Kamandahalli	— Do —	2	10	-	-	-	10	-	10	10	-	2	8	-	25-1-[illegible]	8	2	-
Chatrakodi-halli	— Do —	2	10	-	-	-	10	-	10	10	-	2	8	-	25-1-[illegible]	8	2	-
— Do —	Tarakal Mustan	1	3	2	-	-	3	2	3	5	2	1	-	-	10-2-[illegible]	2	5	2
		14	119	10	-	7	7	8	127	1	8	18	14	-	-	108	3	8

Srinivasa Keshava Iyer urges that these cases were not included in the Sanctioned 'Register'

branch.

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repersed on the 7th. Febru
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according to the orders
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Kyfiet as well as that
Sheristadar Sooram Naran
filed with the Correspond
ending with the Annilda
report dated 6th. July 18
the Subject of a petition
addressed to the District

Mesalaga tendered the money at the Treasury on the aforementioned date expressly states that 4 pans were granted to him in Gaddekannur Village for Rs 62-0-0 and that he produced Rs 16-7-6 being ¼ of the amount including local Cess. Srinivasa Raghavaphar's statement is under these circumstances utterly false—

(3) An excess of Rs 1-1-0 had been shown in the accounts against Kutandhalli Dasegowda and the same has since been struck out—

(4) The subjoined gives particulars of certain other amounts improperly left out of account by Srinivasa Raghavaphar and for which he is held responsible—

pans with the help of the Head Gumastah. Why so?

The Circular order No 7 dated 25th April 1884 referred to by Srinivasa Raghavaphar is forthcoming, but it does not in any way serve to exculpate him from the blame attaching to him—

The ~~circular~~ record connected with Sheriff No 990 dated 12th February 1885 returning to the Taluk the tender register of this Hobli with the orders passed thereon in the District Office is missing. A reference to the diary shows that the record was referred by the Amildar to the Head Gumastah and the latters allegation that the same was referred to Sheristadar Narayan Sami Naidu is groundless. It is the Head Gumastahs' duty to find out this record.

The record connected with Sheriff No 459 dated 22nd June 1886 issued by the District

by the Papayya in the year Parthiva.

It is wrong to have passed orders on a mere supposition against a Subordinate official who has Committed no fault-

Keeping an eye on the manufacture of earth salt, I have reported a case of manufacture without a license and have credited to Government the proceeds from the Sale of the Salt so manufactured for Parthiva -

office on the Complaint of Shettehalli Papaya as forth
-coming, but it is not in any way favorable to
Srinivasa Raghavachari's Cause though on the contra
it shows that he was interfering in the Collection
Salt license fees. This record shows that Papayy
complained to the Deputy Commissioner of the un
-authorized appropriation by the Taluq Head Sirca
and Sheristadar towards payment of some Salt
fee due by him of a portion of the amount (Rs
of a Civil Court Cheque presented by him for paym
at the Taluq Treasury on the $\frac{24}{25}$th November 188
the Head Gumastah (Sreenivasa Raghavachar
and the Sheristadar (late Sowmanarayanappah
having been called upon for an explanation,
former Stated that he informed the Sheristad
and the Amildar, that the holder of the Cheque
owed money on account of certain salt pans and the

Char) in Jamabandi
and that a Sum of Rs 49-6-6 for 3 pans h
been shown against him (Head Gumastah
in excess- There is nothing to show that Mesala
tendered Rs 15-8-0 for any pan or that he wa
granted a pan for that amount- It is clear
from the records that according to his tender
4 pans were Sanctioned in favor of Mesalag
for Rs 65-14-0 inclusive of local Cess, Viz.
1 for Rs 16-4-0 and 3 for Rs 15-4-0 each an
that on the 7th December 1885 a Sum of R
16-7-6 being equal to 1/4 of the total amo
was received from him and Credited to
head "Deposits-"

Further the "Irasalpatte" (No 7) with wh

Jamalamudi

Collections.

	In Jarama			In Parthiva			In Vijaya.		
	As per Sahiksha accounts	As per Sainikas' Rayhavaru Kulivaru Statement	Difference	As per Sahiksha accounts	As per Sainikas' Rayhavaru Kulivaru Statement	Darkey's accounts	As per Sahiksha accounts	As per Sainikas' Rayhavaru Kulivaru Statement	
	Rs. A P	Rs. A P	Rs. A P	Rs. A P	Rs. A P	Rs. A P	Rs. A P	Rs. A P	Rs. A P
1728	4 6	1 [illegible] 0	- 14 0	6 743.3	6 743	3 6	743 3 6	792 11 3	552 6 9

	In Vijaya.		
	As per Sahiksha accounts	As per Sainikas' Rayhavaru Kulivaru Statement	
	Rs. A P	Rs. A P	Rs. A P
	552 6 9	426 2 9	151 1

B. Statement

A Statement is to be given by the Manager

accounts-

As per Palay Nayati accounts			Total.						Balance up to the end of Viyaga.										
			As per Palyikaran accounts			As per Srinivasa Raghavathar Statement			As per Palay Nayati accounts			As per Palyikaran accounts			As per Srinivasa Raghavathar Statement				
Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P
107	11	9	1662	1	6	1446	11	6	1403	6	-	68	3	-	295	12	6	324	- 14 -	6

has been brought to account by Srinivasa Raghavathar and the balance of Rs 18-5-6 left out by him.

has been shown in excess. The Avarja in the handwriting of Srinivasa Raghavathar shows that 5 pans were allotted to Hindupur Nanjanpah for Rs 60 -0-0 at Rs 12 per pan - A portion of this amount was paid by Nanjapah before the 16th January 1886. Nothing has been paid by Arasetta for the pans of this village for Parthiva. As Srinivasa Raghavathar Contends that the Statement submitted to the District office for Sanction with the Amildars Urzi dated 16th January 1886. did not include the pans for which no deposits had been paid, it is clear that in the Tender registers

No

5 pans must have been entered for by Nandanpur Nanjappah for Urataayrahara and that Srinivasa Raghavachar's allegation that one had been selected for Akkisettu who had paid nothing for the same is groundless —

(2) It has been found that out of Rs 65-14-0 being the amount (inclusive of local cess) of tenders for 4 pans sanctioned for Gadde Kanuru in favour of Mesalaga, Rs 16-7-6 has been brought to account and the balance of Rs 49-6-6 left out by Srinivasa Raghava

The Head Gumastah urges that this individual paid the full amount of tender for a single pan viz: Rs 15-8-0 with a local cess of Rs 0-16-6; that the same was included

he then, under their instructions deducted the cess out of the amount of the Cheque - The Sheristadar confirmed the Head Gumastah's statement. Both the Theristadar and the Head Gumastah were warned against the repetition of a similar action in future - Why? was it also the fault of the Hd Gumastah for Non-vigilance in the collection of demand. Both the vigilence & neglect or commission & omission on the part of the head

The Subjoined table shows the descripences observable in the individual Statement of demand on account of Salt pans for the year Jarana the Collections up to the end of July Vyaya and the balances, produced by late Head Gumastah Srinivasa Raghavachar before the Amildar of the Kolar Taluq, as Compared with the annual accounts Submitted by the farmer to the District office as also the Taluq

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by him. His allegation that this balance is excessive is unfounded.

The particulars of the amount referred to in Srinivasa Raghavathar's Statement as being excessive out of that shown against him as having been left out of Jamabundi are given below:—

(1) It has been found by this office that out of Rs 63-12-0 being the amount (inclusive of local cess) of tenders for 5 pans Sanctioned for Urataagharhara in favr of Kindanpur Nanjanpah Rs 45-6-6	Srinivasa Raghavathar alleges that only 4 pans were Sanctioned in favr of Nanjanpah, that the additional pan had already been Sanctioned in the Taluk for Attiseette and that the amount of this pan viz: Rs 12-12-0

The Head Gumastah has not given any Satisfactory explanation for the above descripencies In the annual accounts, he has shown a balance of Rs 66-3-0 for Jarama as outstanding at the end of Vijaya, while in his Kulwar statement, he has exhibited a balance of Rs 295-12-6.

As licenses for the manufacture of Salt can only be granted after the amounts of tenders are fully recovered from the respective Darkhastdars, there is no reason for balances remaining outstanding from year to year. If in reality any balances remained uncollected, necessary Steps would have been promptly adopted for their recovery. Srinivasaraghavachar has not adduced any evidence to show that any Such Steps were taken. As he kept Silent for three years i.e until he left the Taluk and has subsequently Shown a Kulwar balance of Rs 295-12-6, it must be concluded that this amount was already Collected from the parties and misappropriated.

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No parties have been produced by the Head Gumastah to show that any balances are actually due by them, and that they admit such balances.

Srinivasa Raghavachar who was collecting the Salt license fees and who was in charge of the Kulwar accounts therewith connected has, in the "Saljhada" accounts prepared by himself shown a sum of Rs 1662-1-6 as having been collected for Jaranda up to the end of Vyaya, while the Treasury accounts show that out of this collection only Rs 1403-6-0 has been credited to Government-

Srinivasa Raghavachar is therefore liable to make good to Government the difference of Rs 258-11-6 plus Rs 66-3-0 groundlessly shown by him as outstanding balance at the end of Vyaya minus Rs 30 stated by him to have been paid by Sugatur Nanjegowda for Jaranda but credited for Swabanu = Rs 294-14-6 or Rs 295-12-6,

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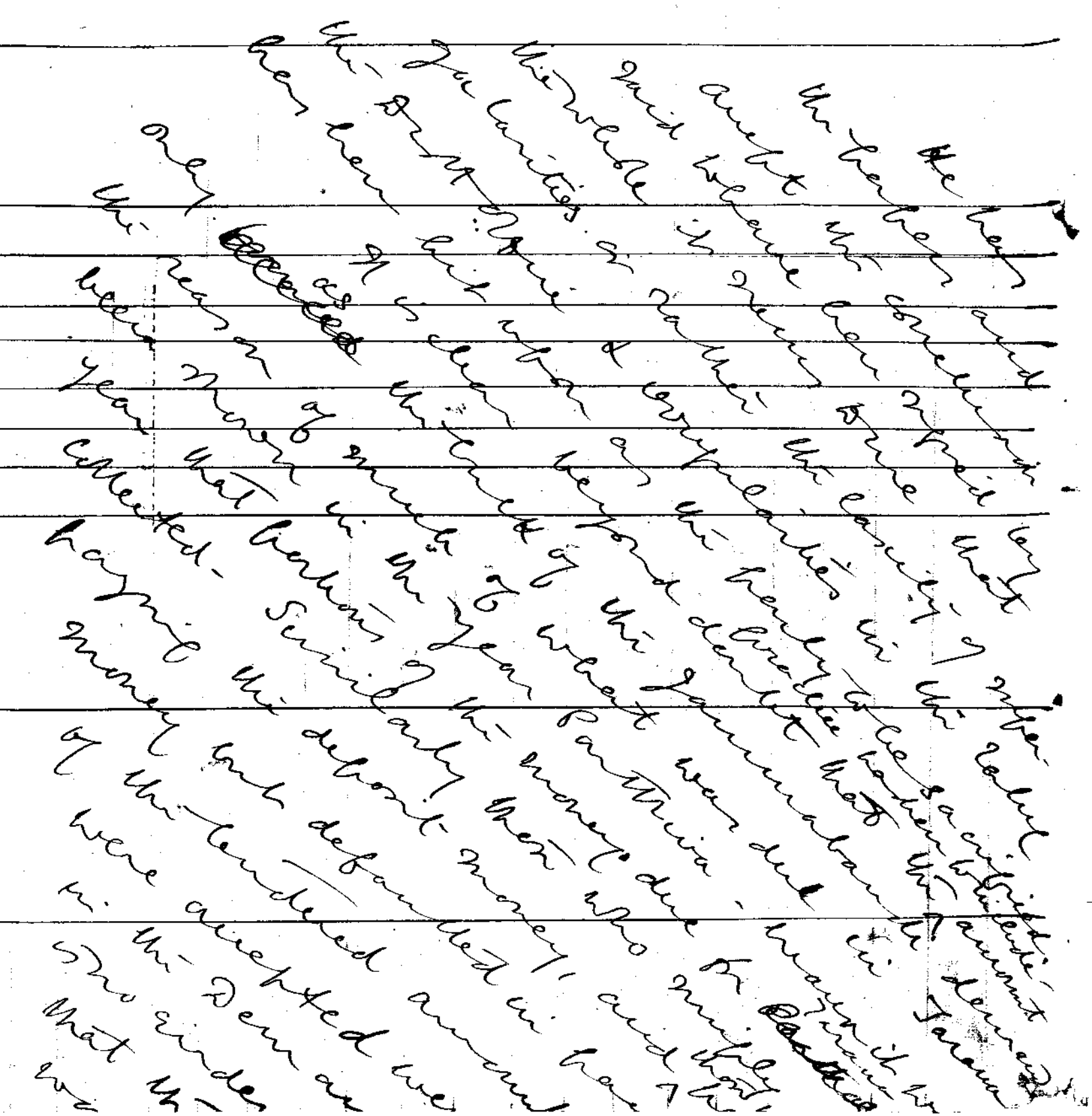
responsible for the accounts is seriously at fault for having Committed these irregularities. The Head Gumastahs who Succeeded him similarly interfered in the Collections of Salt money and one of them Ramappa who embezzled the Same was convicted in a Criminal Court and Sentenced to undergo imprisonment-

The total Jamabundi for Parthiva as per Saljada accounts prepared by Srinivasa Raghavachar amounted to Rs. 646-3-3. Deducting from this Rs 14-8-0 stated by him to be the amount of Sale proceeds of Salt and the Kandayam of certain pans newly received by transfer, there remained a balance of Rs. 631-11-3. Of this Rs 608-13-4 appears to have been credited as per Treasury accounts and

Saranac (1884-85)



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through the negligence of the Subordinate Officers or owing to their having allowed him unnecessary latitude, acted most arbitrarily in the Salt branch and perpetrated irregularities which are indescribably great.

Under such a state of things it can safely be asserted that he collected full amounts from the parties Concerned, remitted a portion thereof and misappropriated the balance leaving the same out of Jamabundi. It was not within the province of this Head Gumastah to include in Jamabundi only a portion of the amount due by the tenderers and leave out the rest, nor has he produced any authority obtained from a Competent Officer in this behalf.

The Head Gumastah who is primarily

* I was directed without the debit to Collectors

according to his own Kulwar account.

A reference to the Nagadi accounts shows that all the amounts paid by the tenderers in each year on account of the Salt pans applied for by them were not credited to the proper head in the accounts of the same year, but that Srinivasa Raghavachar caused a portion only to be so credited that he held the rest under the head "deposits" and that mixing the latter with the Collections of the subsequent years, he provided himself with facilities for the commission of irregularities by making "Kulahoralays" and "Salahorlays" &c.

The Head Gumastah misappropriated a portion of the Collections for Jarana, transferred to that year some of the Collections of Parthiva and Vyaya and thus showed in his revenue accounts more Collections for Jarana than had been actually credited in the Treasury accounts for (horalays) the said year. With a view to conceal the fact of these transfers he showed in his revenue accounts Collections for Parthiva and Vyaya than had been actually less Credited in the Nagadi accounts for those years

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The following is a brief abstract of the total amount for which Srinivasa Raghavachar is responsible for the year Sarana on the grounds explained above.

Serial Nr.	Item	Amount		
1	Tender amount omitted from Jamabandi and deposits refunded in respect of the Talk pans of Cholaghatta and 11 other villages without carrying out the instructions contained in This office order Nr. 107	163	5	9
2	Tender amount unauthorizedly omitted from Jabnabandi and deposits refunded in respect of the unobjectionable pans of Doddahollabi and 4 other villages without submitting the report called for by the District office			

(Illegible) 24.9.07

I did not issue any orders in connection with the Talk pans of Chola Ghatta and other villages - Marden - as the Talk is not my original duty - I was only asked to inspect the Talk pans and submit a report to the Collector which I did. I have not issued

Amount due for Sarvajitu as per kulwar list prepared in the Taluk. Soobanah who was Head Gumasta in that year has died. Enquiries have to be made from the parties concerned. 66 - 8 - 0

Balance 319 - 4 - 3

This amount relates to the period during which Srinivasa Raghavachar was Head Gumasta and he is responsible for the same —

- Gowdahs

If the

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	Demand -
	Rs. As. P
Tarana	1728 - 4 - 6
Partheva	646 - 3 - 3
Vyaya	1391 - 14 - 7
	3766 - 6 - 4

Collected in Sarvajitu - Balance when I left the Taluk.

details
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24.9.97

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llection —	Balances
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74 - 5 - 6	
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57 - 4 - 10	499 - 1 - 6
- 13 - 3 "	179 - 13 - 3
	319 - 4 - 3

received from the tenderers were in many cases re-
remitted to the Treasury by Srinivasa Raghava
Char with "Irsalpatties" in his handwriting and
under his signature, that he gave similar "Irsalpatti
for transferring to the proper head the amounts
held under "deposits" and that on the dates on
which he was occasionally in charge of the
Current duties connected with the Treasury he
caused deposits to be repaid and disposed of
on his own authority —

There is therefore no room to doubt that
he Collected Salt money from the tenderers, that
he remitted as much as he liked to the Treasury
that he drew money from the Treasury at his
will and that he committed these and

regarding the Tanks.	62	15	3
— do — do — in respect of Holegowhalli and Urata Agrahara pans sanctioned in favor of Venkayya.	65	14	-
— do — do — in respect of the unobjectionable pans of Tonalaghatta Village regarding which Sanction orders were through an oversight omitted to be recorded by the District office.	10	1	6
Difference recoverable from Mare Kempagowda, 1st tenderer for the Urata Agrahara pans (omitted by the Head Sumasta from the Jamabundi) . . .	4	4	-
Loss sustained in Consequence of the grant to Vembrollaya for Rs 3 — 0 — 0 of a pan Sanctioned			

(As per Srinivasa Raghavachar's Statement.)

1885-86 for Parthiva.

Tender amount	1515	9	6	The Head Gumastah has left out of account Rs 289-12-5 out of the amount of tenders sanctioned for the year	The Head Gumastah is liable to make good the amount mentioned in Column 6.
Amount of pans for which no deposits were received	67	-	9		
Amount of sanctioned pans for which deposits were received	898	8	9		
Amount included in Jamabundi	608	12	4		
Amount left out	289	12	5		
Particulars of the above Amount entered for this year in Statement No. III				The Head Gumastah alleges that the then Deputy Commissioner ordered the amount	
646 - 3 - 3 Amount included in Jamabundi					
By Sale of Salt	4	15	-		
Amount of Kandayam					

B. 490-5-6 (57 pans)
C. 407-3-3 (4 pans)

608-13-4 (carried)
39-8-9
648-6-1

B.

The tenders opened by himself who read to him 'Lubliwar' prepared a I did not

Parthiva (1885-86)

Vyaya — as per Salajamada account		11062 - 12 - 3	Corrections for that h shown a the Talwar it might that I am pay this am
Balance — " — "			
319 - 4 - 3 Collections as per Vyaya "C" account up to end of Virodhi		13338 - 0 - 2	
Balance		724 - 12 - 1	
As no balance is shown in the Salajamada accounts, other Government items which should have been credited under the proper heads have been appropriated to make up the amount embezzled —			The Statem shown that not been r "Salahar in all the Province an
Deduct amounts paid by Satpatis Nanjegowda as stated by Srinivasa Raghavachar —	30 - 0 - 0		
Balance		694 - 12 - 1	That this evidenced admission of
Amount embezzled by Head Gumastah Ramappa in the year Virodhi and recovered from him —		308 - 15 - 9	

	-ed in favour of [illegible] for Rs 5-14-0 — Village of Kolerhalli 16-11-0 [illegible]			
88-0-0	Collections shown in the Sajjhada accounts but not credited in the Treasury.	295	12	6
	Total.	604	7	-

for the year were had them and caused "Arajas" to be at the same time See the Darkhasts

Srinivasa Raghavachar has produced nothing in support of his assertion that about Rs 200, has been shown in excess in the amount of tenders for Parthiva.

If there was any delay in the issue of licenses for the pans sanctioned by Jarana, the Taluq. Officials are responsible for the same-

nd balances iod. If I have is balance than balance, then e considered stly liable to unt.

unt itself will the balance has duced.

ays "have occurred talks of the d in all items his fault is

appearing on the "patti" with the real Signatures of Head Gumastah Soobanah, a difference in the formation of letters is observable-

For the foregoing reasons, it is suspected that the Signature to the "patti" in question is a forgery, or if it is Soobanah's genuine Signature that the blank portion of some paper to which Soobanah had attached his signature has been cut off and used for writing the "patti". Soobanah is dead.

It is for Srinivasa Raghavachar to produce evidence to prove the truth of his allegation that Rs 38-15-3 has been collected from Meer Pasharuddin and 4 others and that the amount is still held in "Deposit". He has not adduced any such evidence.

the fact of the

Postmaster-ward
Remarks for year
in Circle in B-
36-2-0 to 1 hour
10-13-0 Khara in
17-5-0 Khara Mean Sea B Khara
Year Closed in 1891-92

As per Srinivasa Raghava Rao's Statement
Amount included in Jamabandi
as per Statement No: VII.

Jarana	Total demand from Jarana to the end of Virodhi.	14062-12-3		
Parthiva	Total Collections to end of Virodhi			

	pans received by transfer as per last year		to be left out, of the	
		9 9 -	Deputy	
		14 8 -	Commissioner	
14-8-0	Total deduction -		had ordered	
631-11-3	Balance.		as alleged,	
	Amount brought to		there was	
608-12-4	account as above		no occasion	
	Excess ordered to be		for the	
22-14-11	recovered:		Headmunsif	
	Kulwar particulars of the		writing	
	amount left out -		on the 18th	
Excess Yalachi-pura Mandapa	27-12-9	4 pans have been	January	
12-12-0 Uralā. Agrahara Manigatta.	18-5-6.	Sanctioned for this	1887 at the	
		Village where as 5	foot of	
		pans have been known.	the District	
		This additional pan	Office order	
		was originally selected	No: 987 -	

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objected to
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licenses were
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year. "Taribanjas" were granted for so. The fact that venue decreases icient rainfall y the revenue for osit number "koralys" , and "Babhoralys" e all over.

as in his Taluk pay any money or did I take by. I was in the ing Paranas, and Vyaya. I der the demand

as the tender register and "avarjas" of Parand were not handed over by him to Sosbanah, or if they were handed over why they were not shown in the "patti."

(3) The "patti" in question includes the salt license register of Parthiva stated to contain the Deputy Commissioners' orders, but as there is no evidence to induce a belief that any order was passed as alleged and as a supposition that such an order has been passed is contrary to the existing records, it must be concluded that the order referred to was never passed. The inclusion of such a register in the "patti" is a cojent evidence to show that the said "patti" is not genuine.

(4) The "patti" is written on a small fragment of paper.

(5) On a comparison of the signatures

g them. He then d them and n the date of

ias" caused to by me are "These Avarjas" ent for and will prove to the amount 200 have in excess. tenderers pay the amount as stating previous year not promptly ecordance with

Srinivasa Raghavachar, the Head Sirnavis who was in charge of this work is blameable for this omission to adopt necessary steps from time to time in the matter under the orders of the Amildar.

In the case of the tenderers who failed to pay the prescribed deposits in Parthiva, the requisite processes should have been adopted in accordance with the terms of the Isthar, but even if this omission be perhaps overlooked, the other irregularities are great.

The tenders for Parthiva were opened on the 1st December 1885. The Amildars urzi No. 1185 submitting the "tender register" to the District Office for Sanction is dated 16th January 1886.

It was stated in this urzi that orders had been given to the Sheikdars directing them to demand payment of deposits from such of the highest tenderers as had not produced

Kalahal-pura.		5-1-3						dated 26th	the terms o
Kolar Amani Kere.		29-8-6						January 1886	that they we
			80	12	-			that all the	unable to
								sanctioned	that the r
Kolar Amani Kere.	Dimmi Ganga.	13-0-0	13	-	-			pans had	current yea
								been included	as compare
Neela-Kunte-pura.	Gopè-Gowda.	2-10-3	2	10	3			in the —	in the previ
								Jamabundi.	that they
Yalachi-pura	Peer Sacha-	18-13-0	17	5	-			This Statement	the Preceden
Kola-Lunjava-halli	Somme Gowda	4-6-0	4	6	-			is untrust-	The Am
								worthy. He	the rejectio
Kalahal-pura	Kallen-balleya	8-2-0	8	2	1			must have	cases in t
49-6-6 Gaddale Kamma	Mesa-laya.	49-6-6	49	6	6	This man has paid for one pan including local Cess- and the same		kept back	had not
								the Tender	as requir
								register of	this fact
								this year	by the Th

Should be
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and the Sa

The fact
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"Jarihanja
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Urzi that
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f the proclamation, the Same and that as soon as the money was received
re Consequently and Credited to the head "Deposits" a statement of the
work the Pands, pans invdued in those cases would be prepared and
ainfall of the Submitted. It does not appear from the diaries that
r was deficient any Such tankids were issued to any of the
d with that Sheikdars between the 1st December 1885 and
ins year and 16th January 1886 - a Circumstance which shows
suffered loss in that the Amildar's report referred to above was
g year. false - This report is in the handwriting of
ildar ordered Srinivasa Raghavaphar and the then Amildar
n of tenders in Mr. North evidently relied on him in Signing
hich the tenderers the Same -
paid deposits A detailed Statement marked "A" of the
d by the Bishes cases in which deposits were not paid is hereto
will be borne out attached. The total amount of the tenders in those
rder made in cases is Rs 617-0-9.

ecovered, the fairist.
be found - Further Srinivasa Raghavaphar has not produced this
office Circular "ferist." It must have Contained all the papers
'8 dated 28th June and so there was no occasion for preparing the
r this year direct "patti" in question -
st ~~years~~ arrears Even Supposing that some of the papers were
be collected accidentally omitted from "ferist" there was no
me adjusted - reason for writing out a separate "patti" and
that the Rainfall referring to the "ferist" in it, instead of entering
was less than Such papers at foot of the Said "ferist" and in
wn by the Continuation of the Same -
"remissions (2) Among the papers entered by Srinivasa
that year. It Raghaviaphar in this "Patti" are included the tender
stated in the registers of Parthiva and Vyaya as also the "avarjas"
the rain fall of tenders for Vyaya, but it is not apparent why
as less than in the "Avarjas" prepared by him for Parthiva as well

(c) Postmaster-General
Travancore (in yellow)
in Cheddi in B-
36-2-0 to 1 hour
18-13-0 Mussalman Hours in
B
17-5-0 Nayar Hours
Nair Clerks in 1891-92

As per Srinivasa Rajkumar (Karo Statement)
Amount in Chadei in Jamabandi
as per Statement No: XII.

			Total demand from Jaranna to the end of Virodhi.	14062-12-3	
Jaranna					
Parthiva			Total Collections to end of Virodhi		

			pans received by transfer as per last year	99	to be left out of the
				148	Deputy Commissioner
14	8	0	Total deduction		had ordered
631	11	3	Balance.		as alleged
			Amount brought to account as above		there was no occasion
608	12	4			for the
			Excess ordered to be recovered.		Headmaster
22	14	11			writing
			Kulwar particulars of the amount left out -		on the 18th
Excess	Yalachi-pura	Mindapa	27-12-9	4 pans have been	January
12-12-0	Uralā. Agrahara	Nanjappa.	18-5-6.	Sanctioned for this	1887 at the
				Village where as 5	foot of
				pans have been shown.	the District
				This additional pan	Office order
				was originally selected	No: 987

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us in the Taluk pay any money or did I take y. I was in the ing Tarana, and Vyaya. I der the demand

g them. The them and them and on the date of

ias" caused to by me are These "Tarajas" ent for and will prove to the amount Rs 200 have in excess tenderers pay the amount ns stating previous year not promptly accordance with

(Item Given to Talukdar) not given Mr. U.

year. "Taribanjas" as the tender register and "Tarajas of Tarana were not were granted for handed over by him to Sosbanah, or if they were so. The fact that handed over why they were not shown in the "patti." evenue decreases (3) The "patti" in question includes the Salt license cient rainfall register of Parthiva stated to contain the Deputy y the revenue for Commissioners' orders, but as there is no evidence osit number "koraleys" to induce a belief that any order was passed as and "Babhoraleys" alleged and as a supposition that such an order l all over. has been passed is contrary to the existing records, it must be concluded that the order referred to was never passed. The inclusion of such a register us in the Taluk in the "patti" is a cogent evidence to show that pay any money The said "patti" is not genuine. or did I take

(4) The "patti" is written on a small y. I was in the fragment of paper. ing Tarana, and Vyaya. I (5) On a comparison of the Signatures der the demand

Srinivasa Raghavachar, the Head Sirnadah who was in charge of these works is blameable for his omission to adopt necessary steps from time to time in the matter under the orders of the Amildar.

In the case of the tenderers who failed to pay the prescribed deposits in Parthiva, the requisite processes should have been adopted in accordance with the terms of the Istehar, but even if this omission be perhaps overlooked, the other irregularities are great.

The tenders for Parthiva were opened on the 1st December 1885. The Amildars Wazi No. 1185 Sub mitting the "tender register" to the District office for Sanction is dated 16th January 1886.

It was stated in this Wazi that orders had been given to the Shirkdars directing them to demand payment of deposits from such of the highest tenderers as had not produced

	Timma Sundra	Balaja Papa	2-7-0	2	7	
	Jondala	Narana-bhatta	2-7-0	2	7	-
1-1-0	Kuttanda-halli	Dase gowda	1-1-0	1	1	-
72-3-0	Byranda halli	Senappa Deposit 7-8-0	72-3-0	72	3	.
	Kuttanda-halli	Akkaian-sabi	8-11-0			
33-11-6	Irapasandra		3-10-6			
	Gaddale-Kanmm		4-14-0			
	Kamandu-halli		8-2-0			
	Kodihalli		8-2-0			
				33	11	6
2-5-2	Kodihalli	Madan sabi	2-5-2	2	5	2
171-7-2						
1946	Total excess -			289	12	5

- Thus been included in Jannahundi. Three years have been shown in excess -
- Knowing that its production would seem prejudicial to his interests he states that he gave three instalments as tendered but the Register of Deposits has produced a chit purporting to be a receipt obtained by only Rs 7-8-

- Those instalments are not included in the Sanctioned register. The deposits received subsequent to the Submission of the register have been included in Jannahundi.

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register showing
its paid up to
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"Jamabunds" according to orders does not mean that the full amount of such pans has been brought to account. This interpretation of his will suffice to show that the Head Gumastah is utterly untrustworthy and totally unfit for public service.

The following are the reasons for considering that the receipt produced by him is not genuine.

(1) It appears that when the Head Gumastah was relieved of his duties in the Taluq he was ordered to hand over all his papers to Gumastah Ramaswamayya, that he accordingly gave over a number of papers to that official with a separate fairlist and that Subbanah having in the meantime arrived from Chintamani, those papers were handed over by him with the fair

As the work of this Taluq in the Salt branch was in a state of great Confusion, owing to irregularities on the part of Subordinate officials, it may safely be presumed that the tenderers who failed to pay the required deposits took advantage of this disorderly State of affairs and with the assistance of the Taxi officials worked the pans as their will.

If Such were not the case, there could be no occasion for omitting to take necessary measures according to the terms of the 'Istihar' It was reported in the above mentioned Urzi that as the season for the manufacture of Salt was approaching and as those who had paid for the pans applied for by them would

deposited
by Seenappa
That being
the case, it
is not right
to say that
I left out
Rs 72 3 -

him from the
latter. This
is apparently
a forgery -
He seems to
have Collected
the amount
in question
and appropriated
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Only Rs.
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vid by Gaddekanuur
in full for one pan.
7 pans shown
' register, 2 for
a and 1 for
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1879 were
by the district

Claim licenses for the same, a register of the pans in such cases was submitted without waiting for the recovery of the entire amount.

As neither the original tender register of this year nor the Taluk office Copy of the same is forthcoming, the information as to which of the tenderers had paid deposits up to the date of the transmission of the aforesaid Urzi, what was the amount of their tenders including local Cess, how much of this amount they had paid up to the 16th January 1886, and what was the outstanding balance, had to be found out from the accounts and references. A 'Kulwar' statement marked 'B' prepared as per original tenders and Nagadi

ection to punish
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opposition is
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the prescribed deposits have been rejected, it is right in the case of those who have not paid the full amount that their deposits should be forfeited to Government and their tenders rejected

Though the tenders of persons failing to pay the required deposits might perhaps according to circumstances be rejected by order of Competent authority, there were no grounds for leaving out of account or for not recovering the balances due by tenderers who did not pay the full amount of the tenders sanctioned in their favor. Srinivasa Raghava Char's argument in the matter is of no avail.

He contends that the wording in the Amildar's report dated 18th January 1887 in his (Srinivasa Raghavar(har's) handwriting to the effect that

With respect to the observ

that I have misappropriate

this amount it may be

that a Sum of Rs 38-15

collected as follows is stil

held in deposit.

From —

	Rs.
Meer Pasharuddin	17 —
Venkatanarayanbhatta	2 -
Kollurhalliga	8 -
Papa	2 -
Gopegowda	2 -

It is not just to

to state the amounts wh

are due from individu

have been embezzled

out of the
Jaranda Allotm
reducing the
Jambundi
of Parthiva
by a correspond
-ing amount.

office order Nº 987 dated
January 1886.

It was stated in the
Amildari's visit that
register therewith Sere
only for those pans for w
deposits had been receiv

It is clear from this
only the pans for which d
were received in the beg
of the year were cancel
The district office order
states that I am at fau
This is wrong. After the re

amount in Jannabundi and the omission of the balance from the Jamma. The falsity of Srinivasa Raghava thar's Statement is also evident from the fact that he omitted all mention of the alleged order in the Amildar's report dated 18th January 1887 which should and would certainly have contained an allusion to it if the Jamma had been passed.

If such an order were really passed, it would be for the Head Gumastah to prove the fact and show that he is innocent.

It is useless for Srinivasa Raghavathar to cite the records of Vijaya in connection with points to be decided on the facts and records of Parthiva.

Order No 672 of 19th October 1887

Srinivasa Raghavathar argues that when the tenders of persons who have failed to produce

Accounts is herto attached.

A perusal of this Statement will show that the deposits received from the tenderers therein named up to the 16th January 1886 amounted to Rs 139-4-6 and that the total amount of their tenders including local cess was Rs 490-5-6. Deducting the former amount from the latter, there remained an uncollected balance of Rs 351-1-0, of which Rs 170-9-3 was subsequently collected up to the 8th March 1886, leaving a balance of Rs 180-7-9 which has been left out of account. That these sums were included in the Statement which formed an enclosure to the Amildar's Urzi No. 1185 dated 16th January 1886 is clear from

of Sanction the full a
for certain additions
was collected as well
remaining part of
amount tendered fo
of the Sanctioned p
together with deposi
certain Bankbooks
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these amounts have
been included in
I am also
No order was
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Gokhale's brilliant speech

the amount of the Sanct
pans had been bro
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With regard t
Supposition that the
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Sashanak for having
over charge to him
been fraud and th
is a Chit, it must
stated that the Sanct
register does not sh
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that sum of Rs re
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seem to forthcom

It may further be observed that Srinivasa Raghavaphar's allegation that the said Statement contained only those pans for which deposits had been paid up to the 7th January 1886 is not true.

It may well be believed that he had also included the pans for which no deposits had been received up to that date in expectation of such deposits being paid thereafter by the tenderers concerned.

This fact will be proved by what follows—

The District office order No: 987 dated 26th January 1886 passed on the Amildar's urzi No: 1185 dated the 7th: Idem runs thus:—

"The Yakhla (statement has been perused.

The Irsalpatti presented by Misalya at the Treasury on the 18th December 1885 shows that on that date he paid a deposit of Rs 16-7-6 which was equal to ¼ of the amount of his tenders for 4 pans granted to him for a total sum of Rs 65-14-0 inclusive of Local Cess-

Srinivasa Raghavaphar urges that his omission to include in Jamabundi the aforesaid amount of Rs 288-11-5 was supported by an order of the New Deputy Commissioner.

If any such order were in existence, he should have produced the same and it can never be believed that the Deputy Commissioner passed an order for the pans being worked by the tenderers without the payment of the full amount of their tenders, or for the inclusion of only a portion of the tender

the concession of the part of
Taluk officials is not culpa

While returning the re
to the District office in Jan
1887 i.e six or seven mon
after the Jamabundi
accounts had been Clos
it was not reported th
the full amount of th
Sanctioned loans has
been included in Janua

As full amounts
been received for some
the loans shown in
registers and deposits,
the others, a Shara w
written to the effect

Included in Statement B.
Vide Draft is very clear

-ings against the tender
who had failed to ma
the required deposits.

On a Complaint bef
the then Deputy Commis
to the effect that licens
had not been issued,
officer after enquiring
the existing State of the
and perusing the record
passed an order direc
that the deposits paid
and the full amounts
Collected Should be inclu

the tenderers were enabled to work the pans without licenses and the Government was put to a loss of Rs 288-11-5.

Srinivasa Raghavachar pleads that orders were not issued for the adoption of measures against the tenderers who had failed to pay the prescribed deposits. The terms of the "Istihar" issued in the matter being clear enough the Taluk authorities did not stand in need of any separate orders for giving effect to the same in due time and this fact is shown by the Amildar's report No. 1185 in which he stated that he had directed the Thekdars to call upon the tenderers to pay the deposits.

Srinivasa Raghavachar's allegation that the sum of Rs 16-7-6 received from Mesalga for Gaddekannur represented the full amount for a single pan inclusive of local cess is not true.

In the list submitted to Government in 1879, 4 pans are shown for Horahalli and 8 for Galachipura. You have shown 1 extra pan for Horahalli and 2 for Galachipura. You have not stated in the taKhta (statement) whether you have ascertained from the accounts that these additional pans were in use till last year. All the pans shown in the Takhta except the additional ones are sanctioned. After recovering the whole of the amount including local cess, a register should be sent up for the issue of licenses. It should be submitted early showing clearly the date on which the money has been credited, the number of the land on which each

in the Jamabandi that attention should be paid that no one worked the pans without paying the amount due for the same, that from the Succeeding year particulars as to the locality &c of the pans should be entered in the "Istihar" at the time of the issue of the same and that the arrears should first be collected &c. The amounts were accordingly included in the "Jamabandi" of that year. This fact will be borne out if a

pan is Situate and the residence of the tenderer." It is evident from this that the Tahkik contained 10 pans for Yalachipura and 5 for Horahalli and that of these 8 for the former and 4 for the latter were Sanctioned in the District office.

Deposits had been received for only 3 of the pans of Yalachipura Village up to the 16th January 1886 but none had been paid for the remaining pans or any of the 4 pans of Horahalli Village up to the said date. Such pans having been included in the Tahkik and Sanctioned there can be no doubt that in these Villages also, the pans for which deposits had been received as well as those for which none had been paid, were similarly included in the Tahkik

Istihar darkhasts have been rejected in cases where the tenderers failed to produce the required deposits, it may safely be stated that it is signified in particulars "darkhasts" of the tenderers failing to pay the full amount under Rule 98 referred to above expressly directed that the full amount should be recovered and credited and that a register furnishing should forthwith be Submitted for the issue of licenses, the Head Amanatdar without Carrying out the said order made a vague and false report a year after to the effect that all the pans had been included in "Jamabandi". Through the irregularity and deception practiced by him

amount of their tenders and obtain licenses from the Deputy Commissioner. This being the case and though the District office order

[redacted]orandum.

Ad

Idem d[redacted]
Sed vitto [redacted]
pro [redacted] 533 B
[redacted] 92 Hafte
Bedürftigkeit
Aufnahme
Gesuch

Precis of Correspondence received with Kolar Deputy Commissioner's letter No. appeal Petition dated 6th August 1892.

No: of para.	Deputy Commissioners Remarks.	Facts ascertained Records, received of Deputy Commissioner
	Order No: 123 dated 12th June 1892 from the Deputy Commissioner, Kolar District to the Amildar, Kolar District.	
	It having come to my notice that there were several irregularities in the accounts and in the disposal of the moneys connected with the Salt Revenue of the Taluk from 1884-85 to 1889-90 the accompanying three statements have been prepared in this Office showing the results of the Enquiry held into the case. You should study the statements carefully and give due effect to the orders passed	

5

553/119 dated 31st July 1892 / 12th August and the papers received with Sreenivasaraghava

from the	Head Gumasta Sreenivasaraghava-valu Naidu Stylana-ion as per his pe-	Noted.	Order

...ao deposit made
...scribed 2% of
...t. and is of like
...rcumstances
...d not maxim-
...the pass they
...ceedo had been
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...he matter, but
...e have been
...office from
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...tenders he
...from the
...bank. Hand

...tenderer should ...said
...e have been collected and
...misappropriated. If re-
...cords were forthcoming
...e show that he (Pre-
...mavasaraghavachary)
...misappropriated these
...amounts, then in that
...case it would be fair
...e punish him for the
...offence.

He (Premavasaraghavachary)
was never used to receive
any money and keep them
in his custody. To make

...original ...
...accepted. With this
report the amildar
submitted a copy of the
sale notice along with
other papers.

The Dy Commrs order
in reply to the foregoing
report, no ...1975
dy 21.3.87 called for the
submission of copy of the
notice.

The amildar in submg
copy of the notice, solicited
the Dy Commrs orders to
credit to Govt the amount
held in deposit relating to
pans. the tenderer for which

-posit amount was subsequently disposed of in the Taluk" when the aforesaid report No: 717 was submitted the reason for the manufacture of earth salt had passed away and the annual accounts for the year had also been submitted to the district Office. This being the case the head Gumastas explanation that the money was left out of the accounts on the authority of order No: 672 is inconsistent. Many of the tenderers had paid more than 1/4th of the amount of their respective tenders and it is impossible to certify that these did not work the pans applied for by

appeal had
in excess of
the tender am
that under
such tender
facture sal
applied for
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and report
no replies
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the Neikk
and date
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there for the manufacture of earth salt-
The head Cumeesta kept quiet till the sea-
son for manufacturing salt was over
& unauthorizedly omitted this under amount
from the accounts without ascertaining
whether or not the pans had been ac-
tually worked and then submitted the
aforesaid report No. 717 for which he
is to blame under the circumstances.
The fact does not appear to have been
ascertained by the Talúk authorities even
after the receipt of the District Office orders on the sub-
ject. Further the sum of Rs. 1-8-2-6
to be credited to "Sarkár" under orders

How did it h
ascertaining whe
Cinderero mean
the report ab
was submitte
made statem
that he prepare
per his Office's
than that he

...ion that whether ...er or not the ...ulticured salt ...e referred to ... The Head Qu- ... his deposition ... the report as ...dern and more ... nothing.

a presumption of the kind would be unfounded, nor would it be fair to say that he defaulted for Tarawa: he was not in the habit of receiving money from parties and keeping it in his possession. It however seems that sums which ought to have been credited for one year have been credited to another year. By this the outstanding arrears due to Govt have not been in any way lessened and

had not paid up the balance due by them — and as to what further steps should be taken in the matter.

The Dy Commr's order No 672 dated 19-9-87 directed that the amounts held in deposit relating to lands in respect of which tenderers had made default in the payment of the balance as per conditions of the Sale notice, be credited to Govt.

He regarded the tenderers / applicants whose had failed to pay the deposit amounts, should

from the District Office was not so credited promptly, but was allowed to remain under "Deposits" which circumstances led to the amount being omitted from "Demand" and "Collection" under that head and to the subsequent transfer of the sums in deviation to the head "Salt" in order to make up the sums defalcated out of the collection of the previous years. This Head Gumasta is responsible for all these irregularities.

if such had been the case then it would be fair to make any presumptions of the aforesaid kind. The amount which has been ordered to be recovered from him on account of this year is not only excessive but unfair. A note has been made against the name of each party in the Register and a perusal of the same is respectfully solicited

be rejected, the pans concerned being disposed of afresh under the tenders system. Care should be taken not to allow the tenderers who had forfeited their deposit amounts, to prepare salt in the pans they tendered for.

+ not received in this office

If the D/Collector is pleased to order the recovery of the arrears, the parties are present and may be proceeded against.

In Circular order No 68 & 20-6-85 received from the Deputy Commr's Office, it is directed that arrears of previous years should be first recovered and cleared up.

Not received in this office.

The fact that exemption of half assessment on WAC lands which lay

Signature to the ~~a~~ document and submitted a petition to the Deputy Commissioner to the same effect 3 or 4 days after the investigation began. Petitioner also stated that as he cannot afford to obtain copies of records on which he relies, he has drawn the aforesaid facts from memory and that if any documentary evidence be ~~forthcoming~~ available he would produce it at the time of the hearing of this appeal submitted.

× Not received in this office

W 30/5/93

22/5/93.

...further be obtained and examined, it will clearly shew that he (Petr...) exercised no independent authority in matters relating to salt pans. Taluk Sheristedars Narasimhami Naidu and Suryanarayappa will testify to the same effect if called upon to state what they know about it.

As the Revenue Sheristedar did not take down faithfully what Petitioner stated, Petr... refused to affix his

[redacted]

...ords clearly shows that rainfall in the year Tarana was usually less than in previous years. During the year under reference also rainfall was scanty and remissions were also granted and the fact was duly reported. The state receipts under "Salt pans" during the year Khara clearly simplifies the allegation that receipts under "Salt pans" in

demand. 1-4-3

Total Rs 747-15-5

27 Srinivasaraghavachar should be served with a notice requiring him to pay this sum of Rs 747-15-5 within 15 days. and he should be warned that in case of default he would be criminally prosecuted and the amount recovered in due course, a report being submitted as to whether or not the same has been paid within the said time.

years of scanty rain are as a rule less than those in other years. - The transfer on account of deposit amounts from one number to another and of credits of one year to another & of receipts under one head to another is a thing which obtains in almost every Parish What has been shown as received from parties during his term of Office was all that were received by him

and that the petitioner is not guilty of any misconduct If the parties concerned be Examined, there is no doubt but that they will state that no sum Collected was omitted from the accounts without due authority, that he was not in the habit of receiving money from parties when it would be clear, that the whole case has been cooked up against him

If the record connected

with Shettikatti Papiah's petition† to the Dy Commr in the year Parthiva be obtained and examined it will clearly shew that he (Petnr) exercised no independent authority in matters relating to Salt pans Taluk Sheristadars Narasimhaswami Naidu and Suvanarayappa will testify to the same effect if called upon to state what they know about it.

As the Revenue Sheristedar did not take down faithfully what Petitioner stated, Petnr refused to affix his

† Not received in this office

waste clearly shews that rainfall in the year Tarana was unusually less than in previous years during the year under report also rainfall was scanty and remissions were also granted and the fact was duly reported. The statement under Salt pans during the year clearly shows

26. Amount to be recovered from the said Sheem-
-nasaraghavachari as per the following particulars.

Amount left out of Jamabandi for Tarana		Rs 138-14-9
Do ——— Parthiva		Rs 289-12-5
		428-11-2
Amount not remitted to the Treasury out of the collections made on account of the amount shewn as	Tarana	294-14-6
	Parthiva	22-13-11
	Vijaya	1-7-10

17. Sarvajitu.

The total amount of tenders including local cess for this year as per tender Register is Rs 21629-5-3. Of this Rs 190-15-5

26. Amount to be recovered from the said Sreenivasaraghavachari as per the following particulars:

Amount left out of Jamabandi for Tarana . . Rs 138-14-9
Do ——— Parthiva Rs 289-12-6
428-11-2

Amount not remitted to the Treasury out of the collections made on account of the amount shewn as

Tarana 294-14-6
Parthiva 22-13-11
Vyaya 1-7-10

17. Sarvajithu.

The total amount of tenders including local cess for this year as per tender Register is Rs 2429-5-3. Of this, Rs 190-15-5 relates to applicants who failed to make the prescribed deposit of 25 per cent and

Statement was forthcoming and that he would point out the defaulters. Out of this amount the sum received from Yalavadagi Gopali was still held in deposit.

Petitioner Srinivasa Raghavachary prays that all the records alluded to above may be sent for and perused in his presence when he would show that the Dy Commrs order is illegal

[redacted]

parties and no further amount was received which has not been shown as receipts, nor did he exercise in the matter any independent authority!

no proceedings were adopted in the case of this amount. Deducting the above there remains a balance of Rs 2,238-5-10 being the amount of accepted tenders which should have been brought to book. Of this Rs 2152-14-4 was shown in the accounts and the remainder Rs 85-7-6 left out. This sum of Rs 85-7-6 appears to have been collected and credited to Government in the Treasury accounts in March and June 1888. The same has been omitted from the Jamabandi and misapplied towards payment of the arrears of

Pattuva	1054	5	0	1054	5	0			
Vijaya	1469	11	10	1439	11	10	30	.	.
Total	3267	4	10	3237	4	10	× 30	.	.

× As regard the difference of Rs 30 the Dy Commr has accepted Head Gumasta Sreenivasaraghava Chari's explanation about it. (Please see para 23 of the Dy Commr's order).

+ not received in this office.

Total Rs	3766-6-4	3447-2-10	499-1-6
Collected in Sarvajetu		179-13-3.	
	3766-6-4	3447-2-1	319-4-3
Balance outstanding when he (Sreenivasa raghavachary left the Taluk.			Rs 319-4-3

He submitted a petition × to the Dy Commr on 2nd May 1892 stating that he had given a Demand, Collection and Balance statement shewing the names of parties from whom money is payable

It would be fair to make him (Sreenivasaraghavachar) liable to make good the amount if it were found that the total outstanding balance shown was less than the sum total of the outstandings shown against each individual. The state of the transactions during his stay in the Taluk was as described below:—

	Demand	Coll[n]	Balance
Jarana Rs	1728-4-6	743-3-6	985-1--
Parthiva	646-3-3	1054-5-6	408-2-3
Vyaya --	1391-14-7	1469-11-10	77-13-3

By Comm[r]'s Statement No 2 furnishes figures for the subjoined table from which it is clear that the sums shown as collected in the annual accounts for Jarana, Parthiva and Vyaya during which year alone H[d] Gumasta Sreenivasaraghavachar appears to have been employed in the Taluk have been credited in full in the Treasury accounts of those years. The order against this man appears to be opposed to facts:—

Year	Collections during each year		Difference in Collections between annual & Treasury accounts
	as per annual accounts	as per Treasury accounts	
Jarana	743 3 6	743 3 6	&c &c &c

or not the amount is recoverable. Deducting the above there remains a balance of Rs 319-4-3 which relates to the years Jaraua, Parthiva and Vyaya, and this money should be made good by Sreenivasaraghavachar who was the Head Gumasta in those years. He was warned in person to pay up the amount within 15 days but he has not so yet done so, though 1½ months have elapsed since previous years. Subbanna the head Gumasta is answerable for this irregularity having died, no orders can now be passed in the case.

18. Sarvadhari.

The total amount of tenders including local cess for this year as per entries in the tender register is Rs 4201-4-5, of this Rs 307-10-3 pertains to 6 panchayats

Subba Rau the ~~head~~ stated before the Inquiry that the signature affixed to the jamabandi kabuliyat

regard to the sums is observable in this case also. Excluding the said sum there remains a balance of Rs 3893-10-2 being the amount of accepted tenders which should have been brought on the accounts for this year; but only Rs 3780-6-5 has been shown in the accounts and Rs 113-3-9 left out. The Nagadi accounts show that the said amount of Rs 3893-10-2 has been fully recovered. In spite of this the above sum of Rs 113-3-9 has been left out of Jamabandi and improperly paid away from the

In it was entered Rs 3552-2-
for salt pans for that year
and as local cess thereon Rs 228-4-5.
The sum of these two figures was Rs 3780
these figures were taken from the list of
sanctioned pans and the aforesaid account was prep
At the end of the list of sanctioned pan
there was an entry showing that the
total amount received from the highest
tenders for salt pans was Rs 3564-10-
and local cess thereon Rs 229-11-11,
the total of the two being Rs 3893-10-11
The total have entered is more than the
correct total by Rs 100. But Rs 3893-10
was entered in the account as the total
of deposits received. As only Rs 3780-6-
inclusive of cess was shown in the

embezzled in Virodhi appears to have since been recovered from Ramappa, the then Head Gumasta and recredited to the heads from which the same had been transferred.

25. With regard to the sum of Rs 66-8-1 misappropriated in Sarvajith, Subbanna, who was the Head Gumasta in that year, had died, and it appears that an account is available in the Taluk showing the individuals to whom this amount relates. Enquiries

The amount collected on account of Salt
pans in one year has been omitted to be shown
as demand for that year and credited for previous
years and moneys received on account of
Other items of Govt revenue have been improperly
transferred to the credit of "Salt" by the Head
Gumastas who have thereby squared up the
aforesaid amount embezzled by them and have
cleared the balance sheet under "Salt". Particulars
calars are given in Statement No III
appended to this order. Out of the above
mentioned sum Rs 308-15-9 being the amount
Treasury by unconnected parties on
fictitious receipts. Hindupur Ramappa
Vedanagrahara Mari Kempegowda
and Linnapenada Munisappa whose
names have been forged into the
receipts as the alleged payees have
deposed before us denying the receipt
of the said amount. Subba Rou
was the Shirastedar of the Taluk
at the time. He has as the Treasury
Officer authorized the repayment
of the above mentioned amount

Kammi Jasti Gop
must be taken th
from the demand. The re
pancyas this: the Head
prepare the accounts pa
pans under the person
orders of the Amildar
without his (the Shirastedar
the (shirastedar) was n
present when the Amild
nor was the list of
for sanction
the Dy Commr, withdrew
the Head Gumasta pu
and brought it to him
it without checking it wi
Vouchers. As the work

Transfer of sums from one head to another and from one year to another, is a practice which prevails in almost all the Taluks of the Province. The acceptance of Rs 30 from Sugatur Nanjegowda shows that transfer of sums is not a mistake. If the total amount stand misappropriated to Govt. his stay in the Kolar Taluk had been observed then surely (Previous enquiry) he was liable to any punishment that might be inflicted.

ara. Rs 112-11-9
ve been omitted
eason for the discre-
Gumasta used to
lating to Sale
al and immediate
r and in his room
vis) Knowledge
ot used to be
) or opened the tender
tenders submitted to
(this) Knowledge
pared the account
(Shri) and he signed
the corrected
was very heavy at the

from the head "Deposits" and has as such given the receipts in question. He being responsible for this irregularity, the Amildar of Sidlaghatta has been directed to recover the aforesaid sum from Subba Row and remit the same to your Taluk. A report should be submitted on receipt of the money: Nagadi Gumasta Rama-chandra Row who was also concerned in this irregularity having already been dismissed from the service, no further orders about him are

time and stringent rem
received from the Dy C
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thought that the Head G
prepared the account c
(The Head Gumast
statement is Nanja
accountant in the Kot
He states that he prep
taking the figures f
by another Guma
by the Amildar
the figures own
and owing to the
was receiving at
Amildar was at

pass for Svabhanu and credited in the C accounts for that year, but transferred to Sarana by Srecnivasaraghavachar. He explains that the said sum of Rs 30 does not relate to Svabhanu, that there was nothing due by Nanjegowda for that year, that the amount having by mistake been shown for Svabhanu in the Jamabandi, credit has accordingly been given in the Treasury C accounts and that the same should be credited to Sarana - Deducting the said sum of Rs 30 as desired by him the amount misappropriated comes to Rs. 694 - 12 - 1.

winders were being
owners office for the
counts and as he
was to would have
correctly, he signed it
who prepared this
and says, now an
or District Treasury
kand the Goshwara
account prepared
and invariably attested
could not check
preparer of work
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ably on the Ground

respectively employed in those years.

As per annual accounts from Sirsana to Virodhi

the total demand is . . . Rs 14.062-12-3.

Do . Collections - - - - Rs 14.062-12-3

Balance .

Total amount credited in the Treasury accounts out of the aforesaid Collections upto the end of Virodhi. } Rs 13.338-4-2

Balance not credited . Rs 724-12-1.

This amount includes a sum of Rs 20/ paid by Sripatur Nanjegowda on account of Salt called for in this case.

that the deponent had been appo
Head Gumasta instead of his pre
Ramappa whom he had recomme

With reference to the 3 deposi
receipts noted in the margin below, Sheristedar Subba
states: —

Out of Deposit No	Out of Deposit Date	Balance in Deposit			No. of Receipt	Amount of Receipt			Name of payee	Receipt drawn up by whom	Receipt Checked and initialled by whom	Date on which the amount was paid	Date on which Subba Rao took Charge of the Receipts	
1156-168	7-12-88	1428	15	9	22	13	4	6	Moonegowda	Ramachendra Rao, Nagadi Gumasta	Ramachendra Rao Nagadi Gumasta	25-2-89	about 15-2-89	
1334-20	3-1-89	99	15	3	16	51	"	"	Marikempegowda			7-[illegible]-89		
1334-20	3-1-89	48	15	3	18	48	15	3	Hindupur Nanjappa			8-8-89		
		1[illegible]				113	3	9						

that these receipts being all drawn
by Nagadi Gumasta Ramachendra
and initialled by him in proof of the

of the contents thereof, he attested the
order of payment of the sums there
entered. As he was new to the work
as such not acquainted with the de
of these transactions, he did not
himself called upon to make enquir
in detail and otherwise satisfy him
that the payees were entitled to rec
those payments, that they were pre
at the Treasury and did receive those
payments. But it is nevertheless a
that the aforesaid sums have be
disbursed from the Treasury. As he
new to the place and unacquainted
the payees at the time, he cannot

former. As Ramappa has been convicted in a
case of embezzlement of Govt. money and is in
Jail and as he has also become a pauper,
the aforesaid sum of Rs 114-1-1 will have
to be written off as irrecoverable

22 The balance of Rs 29-11-4 due by
Harjenahalli Thimmappa referred to above should
be recovered from him and the fact reported.

23 Out of the Collections made on
account of the amount shown as "demand under
salt pans in the accounts for the years
Parabe to Virodhi, the following sums have
been embezzled by the Head Gumastas in

an individual: total Rs 4607-15-3 should have been shown as "demand" in the accounts, but Ramappa has only brought to book Rs 4363-1-2 and left out Rs 244-14-1. Further out of the amount collected viz Rs 4578-4-3 only Rs 4054-1-5 has been credited in the Treasury accounts and it is therefore clear that the balance Rs 524-2-10 not remitted to the Treasury was misappropriated by Ramappa. Of this Rs 310-3-9 has since been paid by Ramappa and Rs 99-14-0 by Venkatragahar Marikempegowda, making a total of Rs 410-1-9, there being still a balance of Rs 114-1-1 outstanding against the

say for a certainty that the payees did appear before the Treasury and receive payments.

In their statements before the Deputy Commr, Kolar District, the alleged payees Monigowda, Patel Marikempegowda and Hindrapur Nanjappa have each said that he did not receive payment of the sum entered in the receipt purporting to be signed by him and that each and every receipt is a forgery

Virodhi

19. The total amount of tenders including local cess for this year as per Jamabandi is Rs

deposits or whose whereabouts could not, it is alleged, be ascertained etc. The necessary legal processes do not seem to have been taken in regard to this amount. A large sum of money has been left out of account in this and previous years without enquiry as to whether or not the Darkhastdars who failed to pay the amount of their tenders clandestinely manufactured salt in the pans applied for by them and thereby caused loss to Govt.

20 Excluding the above sum of Rs 1022-2, there remains a balance of Rs 4607-15=3 being the amount of accepted tenders which should have been brought to book whereas only Rs 4363-1-2 has been shown in the accounts and Rs 244-14-1 left out.

21. From the notes made in the Tender Register by Ramappa who was the Head Guimasta of the Taluk at the time, it appears that the total amount received for this year was Rs 4578-4-3, and that there was a balance of Rs 29-11-0 due by one Hargenahalli Thimmappa who had tendered for a pan at Kamandahalli of the Vemagal Hobli. This being the case the aforesaid sum of Rs 4578-4-3 plus Rs 29-11-0, the balance outstanding against

in deposit should be credited to Govt and that due attention should be paid to the tenderers concerned being prohibited from working the pans applied for by them.

"That under this order a sum of Rs 293-4-9 was omitted from the accounts of Vyaya". That the balance of Rs 140-2-6 received from the parties and to be eventually credited to "Jamma" as per orders from the District Office was held under "Deposits" in the Treasury.

That he (Sreenivasa Rao) was in the meantime relieved of his duties as Head Gumasta of the Kolar Taluk and

"That he does not know how the de-

in each case.

2. Statement No I shows particulars of the amount of salt revenue brought to book, ~~that left out~~ left out of the accounts for Tarana, Parthiva and Vyaya.

Statement No II shows the amount of salt revenue brought to book, that left out each year from Tarana to Virodhi.

Statement No III exhibits the Salva demand collections and balance on account of salt pans, collections actually credited and those not credited to from Tarana to Virodhi.

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list which are now forth-
coming.

As regards the remark that Sreenivasaraya-
(heavy misappropriated
the amount the amou
amounting to Rs 32-15-3
noted below are still held
in deposit.

M. Rudra	Rs 17-5-.
Venkatramanabhatta	Rs 2-7-.
Kolluhalleja	Rs 8-2-4
Papa	Rs 2-7-.
Goregowda	Rs 2-10-3
Total Rs.	Rs 32-15-3

It is not fair that amou
which are still due by

the tenderer as if it were
arrears of revenue, orders
in cases mentioned in the
Tender Register, in which
the tenderers who had failed
to pay the deposit amounts
due by them had been shown
to have been served with
Notice, had been passed
to the effect that their
tenders should be rejected
and the Amildar solicited
orders in the matter
stating that Govt. would
be a loser if tenders for
amounts less than the

3. It is clear that the Amildars of this Taluk forgot their responsibility in connection with Jamabandi Collection and such important matters and allowed undue latitude to their Head Gumastas in the Salt Department. These minor officials interfered in the Collection of moneys relating to the salt revenue and in collusion with the officials of the Nagadi branch committed gross irregularities in the accounts as follows:—

"That certain sums paid by some of the Darkhastdars on account of the salt-pans tendered for by them were held under deposit and that as they failed to pay the balances due by them a report No. 717 dated 20/26-8-87 was submitted from the Taluk requesting orders for the forfeiture of the deposit amount "That an order No. 672 dated 19th September 1887 was issued from the District Office directing that the amount

6 Head Gumasta, ✓ successor and al showing the balan from each of the The receipt in ac those papers is n would produce. 1888 that he was Chintamani Tal ported to state wh intervals between June 1888. Peru deposit amou Amildar's No 7. at a time lon

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was made in the last
that amounts for 2 sane-
tioned pans had been brought
to book.

With reference to the
remark that the receipt
purporting to be from
his successor Subbanna
in acknowledgment of
the papers made over thum
by Sreenivasaraa have been
a forgery, it is submitted
that it was not only the

In his report no 2466
dated 13-3-87, the Amildar,
Holar Taluk, brought to the
notice of the Dy comm^r that
while the terms of the notice
inviting tenders for salt
pans for the year Vyaya provided
that if a tenderer made
default either in paying the
prescribed amount of deposit
or the balance of the amount

head Gumasta Sreenivasaraghava-
-valhar's fault in not having issued
notices to the defaulting tenderers
and adopted necessary steps for
the recovery of the money. Excluding
the above sum of Rs 277-5-, there
remains a balance of Rs 1829-15-5
of which only Rs 1388-12-2 has been
brought to account and Rs 441-3-3
left out as per particulars given
in the accompanying statement
No I. The Head Gumastas ex-
-planation on this point is

the remark that no
tenderers be allowed
sale. The order re
the deposit amount
which was credited
under the head "Sun
a matter reported in
1215 dated 10-11-87
was not in the Tal
When he left the T
amount was in de
the accounts were a
transfer from the T
till. He was tran
Kolar Taluk in Ma
handed over the pa

and mudded with the amounts collected.
The Head Gumastas taking advantage
of the time they were occasionally put
in charge of the current duties con-
nected with the Treasury, made payments
from the Treasury just as they chose
without the authority of the Amildar
and committed other excesses of a simi-
-lar nature. The money received from
one person was paid to another or credited
to the latter's account. The money credited

of such
manufacture
pplicable 6
& Rs 1468-2-6
Government
" and the
ildar's No
(N. D. Gumasta)
at the time
ix the said
t and how
ated after his
ik, he cannot
d from the
April 1887. He
in his charge

be manifest from the facts
that it is not an irregularity
that the item was omitted
in the Taluk Jamabandi
accounts. In the report
submitted in January 1887
6 or 7 months after the Jama-
bandi accounts were closed
it is not stated, that ac-
counts in full had been
entered for all the sanc-
tioned pans in the Jama-
bandi accounts. As amounts
in full had been collected
in the case of some and
only the Deposit amounts
in the case of others a note

to "Deposits" under one number was repaid out of the amount under a different number. The amount pertaining to one item of revenue or to one year was transferred to a different item or a different year. The irregularities thus committed by the Head Gumastas are indescribably great and they have introduced a mass of confusion into the accounts so as to render their fraud difficult of detection. The confusion and irregularities were most

16. Uyaya.

The total amount for this year inclusive of local cess as per Tender Register is Rs 2107-4-5 from which Rs 277-5-0 has been deducted on the ground that the tenderers to whom it relates failed to deposit 1/4 of the amount of their tenders. This latter sum has been lost by Government owing to (16) of the tenderers paus in the year 1886- had paid only the depos which was held in de Amildar in his report dated 20/26-8-87 solicit dy/Commrs permission to such deposits to Govt., the dy/Commrs order d dated 19.9.87 granted

by the then Dy Commr and
orders passed by him accord-
ingly.

of sale-
-87 some
t account
said. The
No 717
ed the
credit
which
o 672
with

(16). on the submission of
the list of tenders for Wayga
the Dy Commr issued orders
No 1674 dated 8-2-87 that
the tenders of those who had
not paid the deposits should
be rejected, but nothing was
there stated as to adoption
of measures for the recovery
of loss Caused to Govt thereby. It can

in the years Jarana, Parthiva and Vijaya during which period Sreenivasara-ghava chari was the Head Gumasta of the Taluk. The liberty taken, the irregularities committed and the confusion caused by this Head Gumasta are clearly brought out in Statement No I. It is evident that the accounts and papers written by the Head Gumasta in connection with Salt pans were signed by their Amildars as a Carte blanche without the least scrutiny

it were arrears of revenue.
It is not clearly stated in
the notice that the amount
given in the tender should
be taken as the measure
of loss accruing to Govern-
ment in case of its non-
payment by the tenderer,
nor is it stated that 2/4
which is the value of the
salt prepared in a pan
for which Rs 4-a-4 is tender
should be taken as the mea-
sure of loss to Government
all these circumstances were
taken into consideration

These offices
Dec. 7th 1878 -

of these officers
on this part. This led to a loss to Government each year as per particulars shown below.

Tarana:

4 The total amount of tenders for this year including local cess as per Tender Register is Rs 2,102-15-3. Of this, Rs 51-12-9 relates to certain salt pans objected to by one Sonnegowda and others as having been situated on their Kanday en lands. The delay in the submission by the Taluk authorities of the report called for by the Dist. Office in the matter, has led to the omission from year to year of the amount of these

Rs 51-12-9 was
by one Bellappa
salt pans in K
stated in the
pans were situa
and that the ho
gowda and others
their tender amou
were less than
as they were the
lands. The Dy Co
Tender Register

t tendered
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ified lands
of Somu
through
same pass
ed to them
of the e
d in the
Talukdar

In pursuance of this order the Taluk authorities omitted the pass from the accounts without again submitting a report to the deputy commissioner that Somegowda and others refused to pay up as large a sum as that tendered by Bellappana Mooniappa for the pass, because the fact had been already reported in the tenders

tenderer the tender should be rejected and the loss thereby accruing to Govt should be recovered from the defaulting tenderer as if it were arrears of revenue; another condition is that in the case of applicants who paid only deposit amount but failed to pay up the balance the deposit amount should be credited to Government as penalty and the loss recovered from the defaulter as if

* Para 6A.	163-5-9
" 9	62-15-3
" 10(c)	65-14-"
" 11(D)	10-1-6
" 12	4-4--
" 13	2-2-"
	308-10-6

have from the account. We accordingly caused the Auditor's Stores Advance to be instructed that the necessary report should be made to the Treasury Inspector of the case

were accordingly noted in that year's Jamabandi accounts. The tenderers concerned and the Taluk Officers would be examined to testify to the truthfulness of the aforesaid allegation though no such enquiry was instituted. Copy of the sale notice received with the Deputy Collector's circular order is submitted herewith. It is one of the conditions given in the sale notice that in case of default of payment of the prescribed deposit amount by the

Register

agreed to pay the same amount as that tendered by Bellappana Mooniappa, the three pans said to be situate on their lands might on that ground be granted to them. Otherwise no license should be granted to anyone and nobody ought to be allowed to prepare salt in these pans. A statement should be taken from the Takkardar and submitted. Should any record be forthcoming to show that the lands

H

N. H. Q. Guru and is not to blame in this matter
26/9/23

manufacture the same should be submitted.

5 Deducting the aforesaid sum of Rs 57-12-9 there remains a balance of Rs 2,057-2-6 of which only Rs 1,742-8-- has been brought to account and the balance Rs 308-10-6 omitted, Details for which are given below

6 A Particulars of the amount for the omission of which Head Gumasta Srinivasa raghava char pleads the District office order No 187 dated 3-6-85 as his authority:-